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Guidance on social responsibility

Lignes directrices relatives à la responsabilité sociétale

Please see the administrative notes on page iii

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Reference number
ISO/FDIS 26000:2010(E)

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Contents

Page

Foreword.....	vi
Introduction	vii
1 Scope	1
2 Terms and definitions	2
3 Understanding social responsibility.....	5
3.1 The social responsibility of organizations: Historical background	5
3.2 Recent trends in social responsibility.....	5
3.3 Characteristics of social responsibility.....	6
3.4 The state and social responsibility.....	9
4 Principles of social responsibility	10
4.1 General.....	10
4.2 Accountability	10
4.3 Transparency	10
4.4 Ethical behaviour	11
4.5 Respect for stakeholder interests.....	12
4.6 Respect for the rule of law.....	12
4.7 Respect for international norms of behaviour.....	13
4.8 Respect for human rights	13
5 Recognizing social responsibility and engaging stakeholders.....	14
5.1 General.....	14
5.2 Recognizing social responsibility.....	14
5.3 Stakeholder identification and engagement.....	16
6 Guidance on social responsibility core subjects.....	19
6.1 General.....	19
6.2 Organizational governance.....	21
6.3 Human rights.....	23
6.4 Labour practices	33
6.5 The environment.....	40
6.6 Fair operating practices	48
6.7 Consumer issues.....	51
6.8 Community involvement and development	60
7 Guidance on integrating social responsibility throughout an organization	69
7.1 General.....	69
7.2 The relationship of an organization's characteristics to social responsibility	69
7.3 Understanding the social responsibility of an organization	70
7.4 Practices for integrating social responsibility throughout an organization	74
7.5 Communication on social responsibility	76
7.6 Enhancing credibility regarding social responsibility.....	78
7.7 Reviewing and improving an organization's actions and practices related to social responsibility	80
7.8 Voluntary initiatives for social responsibility.....	82
Annex A (informative) Examples of voluntary initiatives and tools for social responsibility	85
Annex B (informative) Abbreviated terms	98
Bibliography.....	99

Figures

Figure 1 — Schematic overview of ISO 26000	x
Figure 2 — Relationship between an organization, its stakeholders and society	15
Figure 3 — The seven core subjects	20
Figure 4 — Integrating social responsibility throughout the organization	69

Boxes

Box 1 — Summary information to assist users of this International Standard	xi
Box 2 — Gender equality and social responsibility	7
Box 3 — ISO 26000 and small and medium-sized organizations (SMOs)	8
Box 4 — Understanding complicity	13
Box 5 — Benefits of social responsibility for an organization	20
Box 6 — The International Bill of Human Rights and the core human rights instruments	23
Box 7 — Child labour	32
Box 8 — The International Labour Organization	33
Box 9 — Joint labour-management health and safety committees	40
Box 10 — Examples of climate change adaptation actions	46
Box 11 — UN Guidelines for Consumer Protection	52
Box 12 — Consumer dispute resolution	58
Box 13 — Millennium Development Goals	62
Box 14 — Contributing to community development through an organization's core activities	63
Box 15 — Reporting on social responsibility	77
Box 16 — Certifiable initiatives and initiatives connected to commercial or economic interests	84
Box 17 — Non-endorsement of initiatives by ISO	86

1 Foreword

2 ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies
3 (ISO member bodies). The work of preparing International Standards is normally carried out through ISO
4 technical committees. Each member body interested in a subject for which a technical committee has been
5 established has the right to be represented on that committee. International organizations, governmental and
6 non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the
7 International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

8 International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

9 The main task of technical committees is to prepare International Standards. Draft International Standards
10 adopted by the technical committees are circulated to the member bodies for voting. Publication as an
11 International Standard requires approval by at least 75 % of the member bodies casting a vote.

12 Attention is drawn to the possibility that some of the elements of this document may be the subject of patent
13 rights. ISO shall not be held responsible for identifying any or all such patent rights.

14 ISO 26000 was prepared by ISO/TMB Working Group on Social Responsibility.

15 This International Standard was developed using a multi-stakeholder approach involving experts from more
16 than 90 countries and 40 international or broadly-based regional organizations involved in different aspects of
17 social responsibility. These experts were from six different stakeholder groups: consumers; government;
18 industry; labour; non-governmental organizations (NGOs); and service, support, research, academics and
19 others. In addition, specific provision was made to achieve a balance between developing and developed
20 countries as well as a gender balance in drafting groups. Although efforts were made to ensure balanced
21 participation of all the stakeholder groups, a full and equitable balance of stakeholders was constrained by
22 various factors, including the availability of resources and the need for English language skills.

23 Introduction

24 Organizations around the world, and their stakeholders, are becoming increasingly aware of the need for and
25 benefits of socially responsible behaviour. The objective of social responsibility is to contribute to sustainable
26 development.

27 An organization's performance in relation to the society in which it operates and to its impact on the
28 environment has become a critical part of measuring its overall performance and its ability to continue
29 operating effectively. This is, in part, a reflection of the growing recognition of the need to ensure healthy
30 ecosystems, social equity and good organizational governance. In the long run, all organizations' activities
31 depend on the health of the world's ecosystems. Organizations are subject to greater scrutiny by their various
32 stakeholders. The perception and reality of an organization's performance on social responsibility can
33 influence, among other things:

- 34 — its competitive advantage;
- 35 — its reputation;
- 36 — its ability to attract and retain workers or members, customers, clients or users;
- 37 — the maintenance of employees' morale, commitment and productivity;
- 38 — the view of investors, owners, donors, sponsors and the financial community; and
- 39 — its relationship with companies, governments, the media, suppliers, peers, customers and the community
40 in which it operates.

41 This International Standard provides guidance on the underlying principles of social responsibility, recognizing
42 social responsibility and engaging stakeholders, the core subjects and issues pertaining to social responsibility
43 (see Table 2) and on ways to integrate socially responsible behaviour into the organization (see Figure 1).
44 This International Standard emphasizes the importance of results and improvements in performance on social
45 responsibility.

46 This International Standard is intended to be useful to all types of organizations in the private, public and non-
47 profit sectors, whether large or small, and whether operating in developed or developing countries. While not
48 all parts of this International Standard will be of equal use to all types of organizations, all core subjects are
49 relevant to every organization. All core subjects comprise a number of issues, and it is an individual
50 organization's responsibility to identify which issues are relevant and significant for the organization to address,
51 through its own considerations and through dialogue with stakeholders.

52 Governmental organizations, like any other organization, may wish to use this International Standard.
53 However, it is not intended to replace, alter or in any way change the obligations of the state.

54 Every organization is encouraged to become more socially responsible by using this International Standard.

55 Recognizing that organizations are at various stages of understanding and integrating social responsibility,
56 this International Standard is intended for use by those beginning to address social responsibility, as well as
57 those more experienced with its implementation. The beginner may find it useful to read and apply this
58 International Standard as a primer on social responsibility, while the experienced user may wish to use it to
59 improve existing practices and to further integrate social responsibility into the organization. Although this
60 International Standard is meant to be read and used as a whole, readers looking for specific types of
61 information on social responsibility may find the outline in Table 1 useful. Box 1 provides summary information
62 to assist users of this International Standard.

63 This International Standard provides guidance to users and is neither intended nor appropriate for certification
 64 purposes. Any offer to certify to ISO 26000 or any claim to be certified to ISO 26000 would be a
 65 misrepresentation of the intent and purpose of this International Standard.

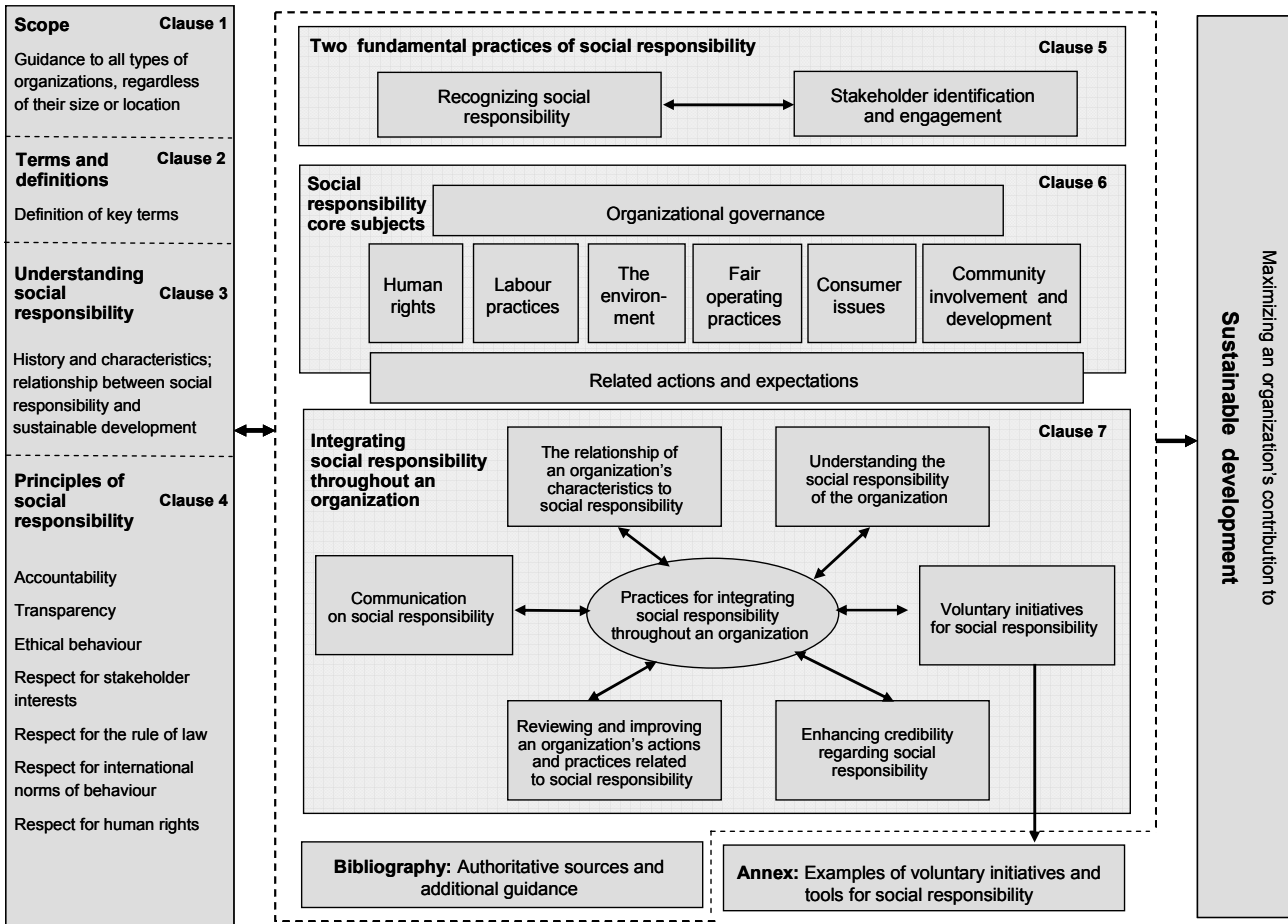
66 Reference to any voluntary initiative or tool in Annex A of this International Standard does not imply that ISO
 67 endorses or gives special status to that initiative or tool.

68 **Table 1 — ISO 26000 outline**

Clause title	Clause number	Description of clause contents
Scope	Clause 1	Defines the scope of this International Standard and identifies certain limitations and exclusions.
Terms and definitions	Clause 2	Identifies and provides the definition of key terms that are of fundamental importance for understanding social responsibility and for using this International Standard.
Understanding social responsibility	Clause 3	Describes the important factors and conditions that have influenced the development of social responsibility and that continue to affect its nature and practice. It also describes the concept of social responsibility itself – what it means and how it applies to organizations. The clause includes guidance for small and medium-sized organizations on the use of this International Standard.
Principles of social responsibility	Clause 4	Introduces and explains the principles of social responsibility.
Recognizing social responsibility and engaging stakeholders	Clause 5	Addresses two practices of social responsibility: an organization's recognition of its social responsibility, and its identification of and engagement with its stakeholders. It provides guidance on the relationship between an organization, its stakeholders and society, on recognizing the core subjects and issues of social responsibility and on an organization's sphere of influence.
Guidance on social responsibility core subjects	Clause 6	Explains the core subjects and associated issues relating to social responsibility (see Table 2). For each core subject, information has been provided on its scope, its relationship to social responsibility, related principles and considerations, and related actions and expectations.
Guidance on integrating social responsibility throughout an organization	Clause 7	Provides guidance on putting social responsibility into practice in an organization. This includes guidance related to: understanding the social responsibility of an organization, integrating social responsibility throughout an organization, communication related to social responsibility, improving the credibility of an organization regarding social responsibility, reviewing progress and improving performance and evaluating voluntary initiatives for social responsibility.
Examples of voluntary initiatives and tools for social responsibility	Annex A	Presents a non-exhaustive list of voluntary initiatives and tools related to social responsibility that address aspects of one or more core subjects or the integration of social responsibility throughout an organization.
Abbreviated terms	Annex B	Contains abbreviated terms used in this International Standard.
Bibliography		Includes references to authoritative international instruments and ISO Standards that are referenced in the body of this International Standard as source material.

Table 2 — Core subjects and issues of social responsibility

Core subjects and issues	Addressed in sub-clause
Core subject: Organizational governance	6.2
Core subject: Human rights	6.3
Issue 1: Due diligence	6.3.3
Issue 2: Human rights risk situations	6.3.4
Issue 3: Avoidance of complicity	6.3.5
Issue 4: Resolving grievances	6.3.6
Issue 5: Discrimination and vulnerable groups	6.3.7
Issue 6: Civil and political rights	6.3.8
Issue 7: Economic, social and cultural rights	6.3.9
Issue 8: Fundamental principles and rights at work	6.3.10
Core subject: Labour practices	6.4
Issue 1: Employment and employment relationships	6.4.3
Issue 2: Conditions of work and social protection	6.4.4
Issue 3: Social dialogue	6.4.5
Issue 4: Health and safety at work	6.4.6
Issue 5: Human development and training in the workplace	6.4.7
Core subject: The environment	6.5
Issue 1: Prevention of pollution	6.5.3
Issue 2: Sustainable resource use	6.5.4
Issue 3: Climate change mitigation and adaptation	6.5.5
Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
Core subject: Fair operating practices	6.6
Issue 1: Anti-corruption	6.6.3
Issue 2: Responsible political involvement	6.6.4
Issue 3: Fair competition	6.6.5
Issue 4: Promoting social responsibility in the value chain	6.6.6
Issue 5: Respect for property rights	6.6.7
Core subject: Consumer issues	6.7
Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
Issue 2: Protecting consumers' health and safety	6.7.4
Issue 3: Sustainable consumption	6.7.5
Issue 4: Consumer service, support, and complaint and dispute resolution	6.7.6
Issue 5: Consumer data protection and privacy	6.7.7
Issue 6: Access to essential services	6.7.8
Issue 7: Education and awareness	6.7.9
Core subject: Community involvement and development	6.8
Issue 1: Community involvement	6.8.3
Issue 2: Education and culture	6.8.4
Issue 3: Employment creation and skills development	6.8.5
Issue 4: Technology development and access	6.8.6
Issue 5: Wealth and income creation	6.8.7
Issue 6: Health	6.8.8
Issue 7: Social investment	6.8.9



70

71

Figure 1 — Schematic overview of ISO 26000

72 Figure 1 provides an overview of ISO 26000, and is intended to assist organizations in understanding how to
 73 use this standard. The following points provide guidance on using this standard.

74 — After considering the characteristics of social responsibility and its relationship with sustainable
 75 development (Clause 3), it is suggested that an organization should review the principles of social
 76 responsibility described in Clause 4. In practising social responsibility, organizations should respect and
 77 address these principles, along with the principles specific to each core subject (Clause 6).

78 — Before analysing the core subjects and issues of social responsibility, as well as each of the relevant
 79 actions and expectations (Clause 6), an organization should consider two fundamental practices of social
 80 responsibility: recognizing its social responsibility within its sphere of influence, and identifying and
 81 engaging with its stakeholders (Clause 5).

82 — Once the principles have been understood, and the core subjects and relevant and significant issues of
 83 social responsibility have been identified, an organization should seek to integrate social responsibility
 84 throughout its decisions and activities, using the guidance provided in Clause 7. This involves practices
 85 such as: making social responsibility integral to its policies, organizational culture, strategies and
 86 operations; building internal competency for social responsibility; undertaking internal and external
 87 communication on social responsibility; and regularly reviewing these actions and practices related to
 88 social responsibility.

89 — Further guidance on the core subjects and integration practices of social responsibility is available from
 90 authoritative sources (Bibliography) and from various voluntary initiatives and tools (some global
 91 examples of which are presented in Annex A).

92 When approaching and practising social responsibility, the overarching goal for an organization is to maximize
93 its contribution to sustainable development.

94 **Box 1 — Summary information to assist users of this International Standard**

95 ISO defines a standard as a document, established by consensus and approved by a recognized body that
96 provides, for common and repeated use, rules, guidelines or characteristics for activities or their results, aimed at
97 the achievement of the optimum degree of order in a given context (ISO/IEC Guide 2:2004^[39], definition 3.2).

98 **ISO terminology** (based on ISO/IEC Directives, Part 2, 2004, Annex H)

99 This International Standard contains no requirements and therefore the word “shall”, which indicates a
100 requirement in ISO language, is not used. Recommendations use the word “should”. In some countries,
101 certain recommendations of ISO 26000 are incorporated into law, and are therefore legally required.

102 The word “may” is used to indicate that something is permitted. The word “can” is used to indicate that
103 something is possible, for example, that an organization or individual is able to do something.

104 An International Standard providing guidance does not contain requirements but may contain
105 recommendations.

106 In ISO/IEC Directives, Part 2, a recommendation is defined as an “expression in the content of a document
107 conveying that among several possibilities one is recommended as particularly suitable, without mentioning or
108 excluding others, or that a certain course of action is preferred but not necessarily required, or that (in the
109 negative form) a certain possibility or course of action is deprecated but not prohibited.”

110 Terms that are not defined in Clause 2 are used in the common sense of the word, assuming their dictionary
111 meanings.

112 **Purpose of informative annex** (based on ISO/IEC Directives, Part 2, 2004, 6.4.1)

113 The informative Annex A to this International Standard gives additional information intended to assist
114 understanding and use of the document; it does not itself constitute part of its guidance nor is it referenced in
115 the text of this International Standard. Annex A provides a non-exhaustive list of existing voluntary initiatives
116 and tools related to social responsibility. It provides examples of these and draws attention to additional
117 guidance that may be available, helping users to compare their practices with those of other organizations.
118 The fact that an initiative or tool is listed in Annex A does not mean that this initiative or tool is endorsed by
119 ISO.

120 **Bibliography**

121 The Bibliography, which is an integral part of this International Standard, provides information to identify and
122 locate the documents referenced in the text. It consists of references to international instruments that are
123 considered authoritative sources for the recommendations in this International Standard. These instruments
124 may contain additional useful guidance and information; ISO 26000 users are encouraged to consult them to
125 better understand and implement social responsibility. References are shown in the text by superscript
126 numbers in square brackets.

127 NOTE Reference numbers are not assigned in the order of the documents' appearance in the text. ISO documents are
128 listed first; then the remaining documents are listed in alphabetical order of the issuing organization.

129 **Text boxes**

130 Text boxes provide supplementary guidance or illustrative examples. Text in boxes should not be considered
131 less important than other text.

132 **Guidance on social responsibility**

133 **1 Scope**

134 This International Standard provides guidance to all types of organizations, regardless of their size or location,
135 on:

- 136 a) concepts, terms and definitions related to social responsibility;
- 137 b) the background, trends and characteristics of social responsibility;
- 138 c) principles and practices relating to social responsibility;
- 139 d) the core subjects and issues of social responsibility;
- 140 e) integrating, implementing and promoting socially responsible behaviour throughout the organization and,
141 through its policies and practices, within its sphere of influence;
- 142 f) identifying and engaging with stakeholders; and
- 143 g) communicating commitments, performance and other information related to social responsibility.

144 This International Standard is intended to assist organizations in contributing to sustainable development. It is
145 intended to encourage them to go beyond legal compliance, recognizing that compliance with law is a
146 fundamental duty of any organization and an essential part of their social responsibility. It is intended to
147 promote common understanding in the field of social responsibility, and to complement other instruments and
148 initiatives for social responsibility, not to replace them.

149 In applying this International Standard, it is advisable that an organization take into consideration societal,
150 environmental, legal, cultural, political and organizational diversity, as well as differences in economic
151 conditions, while being consistent with international norms of behaviour.

152 This International Standard is not a management system standard. It is not intended or appropriate for
153 certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified, to
154 ISO 26000 would be a misrepresentation of the intent and purpose and a misuse of this International Standard.
155 As this International Standard does not contain requirements, any such certification would not be a
156 demonstration of conformity with this International Standard.

157 This International Standard is intended to provide organizations with guidance concerning social responsibility
158 and can be used as part of public policy activities. However, for the purposes of the Marrakech Agreement
159 establishing the World Trade Organization (WTO), it is not intended to be interpreted as an “international
160 standard”, “guideline” or “recommendation”, nor is it intended to provide a basis for any presumption or finding
161 that a measure is consistent with WTO obligations. Further, it is not intended to provide a basis for legal
162 actions, complaints, defences or other claims in any international, domestic or other proceeding, nor is it
163 intended to be cited as evidence of the evolution of customary international law.

164 This International Standard is not intended to prevent the development of national standards that are more
165 specific, more demanding, or of a different type.

166 **2 Terms and definitions**

167 For the purposes of this document, the following terms and definitions apply.

168 **2.1**

169 **accountability**

170 state of being answerable for decisions and activities to the organization's governing bodies, legal authorities
171 and, more broadly, its stakeholders

172 **2.2**

173 **consumer**

174 individual member of the general public purchasing or using property, products or services for private purposes

175 **2.3**

176 **customer**

177 organization or individual member of the general public purchasing property, products or services for
178 commercial, private or public purposes

179 **2.4**

180 **due diligence**

181 comprehensive, proactive process to identify the actual and potential negative social, environmental and
182 economic impacts of an organization's decisions and activities over the entire life cycle of a project or
183 organizational activity, with the aim of avoiding and mitigating negative impacts

184 **2.5**

185 **employee**

186 individual in a relationship recognized as an "employment relationship" in national law or practice

187 NOTE Employee is a narrower term than **worker** (2.27).

188 **2.6**

189 **environment**

190 natural surroundings in which an organization operates, including air, water, land, natural resources, flora,
191 fauna, people, outer space and their interrelationships

192 NOTE Surroundings in this context extend from within an organization to the global system.

193 **2.7**

194 **ethical behaviour**

195 behaviour that is in accordance with accepted principles of right or good conduct in the context of a particular
196 situation and is consistent with **international norms of behaviour** (2.11)

197 **2.8**

198 **gender equality**

199 equitable treatment for women and men

200 NOTE This includes equal treatment or, in some instances, treatment that is different but considered equivalent in
201 terms of rights, benefits, obligations and opportunities.

202 **2.9**

203 **impact of an organization**

204 **impact**

205 positive or negative change to society, economy or the **environment** (2.6), wholly or partially resulting from an
206 organization's past and present decisions and activities

207 **2.10**

208 **initiative for social responsibility**

209 **initiative**

210 programme or activity expressly devoted to meeting a particular aim related to **social responsibility** (2.18)

211 NOTE Initiatives for social responsibility can be developed, sponsored or administered by any type of organization.

- 212 **2.11**
 213 **international norms of behaviour**
 214 expectations of socially responsible organizational behaviour derived from customary international law,
 215 generally accepted principles of international law, or intergovernmental agreements that are universally or
 216 nearly universally recognized
- 217 NOTE 1 Intergovernmental agreements include treaties and conventions.
- 218 NOTE 2 Although customary international law, generally accepted principles of international law and intergovernmental
 219 agreements are directed primarily at states, they express goals and principles to which all organizations can aspire.
- 220 NOTE 3 International norms of behaviour evolve over time.
- 221 **2.12**
 222 **organization**
 223 entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships
 224 and identifiable objectives
- 225 NOTE 1 For the purposes of this International Standard, organization does not include government acting in its
 226 sovereign role to create and enforce law, exercise judicial authority, carry out its duty to establish policy in the public
 227 interest or honour the international obligations of the state.
- 228 NOTE 2 Clarity on the meaning of small and medium-sized organizations (SMOs) is provided in 3.3.
- 229 **2.13**
 230 **organizational governance**
 231 system by which an **organization** (2.12) makes and implements decisions in pursuit of its objectives
- 232 **2.14**
 233 **principle**
 234 fundamental basis for decision making or behaviour
- 235 **2.15**
 236 **product**
 237 article or substance that is offered for sale or is part of a service delivered by an **organization** (2.12)
- 238 **2.16**
 239 **service**
 240 action of an **organization** (2.12) to meet a demand or need
- 241 **2.17**
 242 **social dialogue**
 243 negotiation, consultation or simply exchange of information between or among representatives of
 244 governments, employers and workers, on matters of common interest relating to economic and social policy
- 245 NOTE In this International Standard, the term social dialogue is used only in the meaning applied by the International
 246 Labour Organization (ILO).
- 247 **2.18**
 248 **social responsibility**
 249 responsibility of an **organization** (2.12) for the impacts of its decisions and activities on society and the
 250 **environment** (2.6), through transparent and **ethical behaviour** (2.7) that
- 251 — contributes to **sustainable development** (2.23), including health and the welfare of society;
- 252 — takes into account the expectations of **stakeholders** (2.20);
- 253 — is in compliance with applicable law and consistent with **international norms of behaviour** (2.11); and
- 254 — is integrated throughout the **organization** (2.12) and practised in its relationships

255 NOTE 1 Activities include products, services and processes.

256 NOTE 2 Relationships refer to an organization's activities within its **sphere of influence** (2.19).

257 **2.19**

258 **sphere of influence**

259 range/extent of political, contractual, economic or other relationships through which an **organization** (2.12)
260 has the ability to affect the decisions or activities of individuals or organizations

261 NOTE 1 The ability to influence does not, in itself, imply a responsibility to exercise influence.

262 NOTE 2 Where this term appears in this International Standard, it is always intended to be understood in the context of
263 the guidance in 5.2.3 and 7.3.2.

264 **2.20**

265 **stakeholder**

266 individual or group that has an interest in any decision or activity of an **organization** (2.12)

267 **2.21**

268 **stakeholder engagement**

269 activity undertaken to create opportunities for dialogue between an **organization** (2.12) and one or more of its
270 **stakeholders** (2.20), with the aim of providing an informed basis for the organization's decisions

271 **2.22**

272 **supply chain**

273 sequence of activities or parties that provides **products** (2.15) or **services** (2.16) to the **organization** (2.12)

274 NOTE In some instances, the term supply chain is understood to be the same as **value chain** (2.25). However, for
275 the purpose of this International Standard supply chain is used as defined above.

276 **2.23**

277 **sustainable development**

278 development that meets the needs of the present without compromising the ability of future generations to
279 meet their own needs

280 NOTE Sustainable development is about integrating the goals of a high quality of life, health and prosperity with
281 social justice and maintaining the earth's capacity to support life in all its diversity. These social, economic and
282 environmental goals are interdependent and mutually reinforcing. Sustainable development can be treated as a way of
283 expressing the broader expectations of society as a whole.

284 **2.24**

285 **transparency**

286 openness about decisions and activities that affect society, the economy and the **environment** (2.6), and
287 willingness to communicate these in a clear, accurate, timely, honest and complete manner

288 **2.25**

289 **value chain**

290 entire sequence of activities or parties that provide or receive value in the form of **products** (2.15) or **services**
291 (2.16)

292 NOTE 1 Parties that provide value include suppliers, outsourced **workers** (2.27), contractors and others.

293 NOTE 2 Parties that receive value include **customers** (2.3), **consumers** (2.2), clients, members and other users.

294 **2.26**

295 **vulnerable group**

296 group of individuals who share one or several characteristics that are the basis of discrimination or adverse
297 social, economic, cultural, political or health circumstances, and that cause them to lack the means to achieve
298 their rights or otherwise enjoy equal opportunities

299 **2.27**
 300 **worker**
 301 person who performs work, whether an employee or someone who is self-employed

302 **3 Understanding social responsibility**

303 **3.1 The social responsibility of organizations: Historical background**

304 The term social responsibility came into widespread use in the early 1970s, although various aspects of social
 305 responsibility were the subject of action by organizations and governments as far back as the late 19th
 306 century, and in some instances even earlier.

307 Attention to social responsibility has in the past focused primarily on business. The term “corporate social
 308 responsibility” (CSR) is more familiar to most people than “social responsibility”.

309 The view that social responsibility is applicable to all organizations emerged as different types of organizations,
 310 not just those in the business world, recognized that they too had responsibilities for contributing to
 311 sustainable development.

312 The elements of social responsibility reflect the expectations of society at a particular time, and are therefore
 313 liable to change. As society's concerns change, its expectations of organizations also change to reflect those
 314 concerns.

315 An early notion of social responsibility centred on philanthropic activities such as giving to charity. Subjects
 316 such as labour practices and fair operating practices emerged a century or more ago. Other subjects, such as
 317 human rights, the environment, consumer protection and countering fraud and corruption, were added over
 318 time, as they received greater attention.

319 The core subjects and issues identified in this International Standard reflect a current view of good practice.
 320 Views of good practice will also undoubtedly change in the future, and additional issues may come to be seen
 321 as important elements of social responsibility.

322 **3.2 Recent trends in social responsibility**

323 For a number of reasons, awareness about the social responsibility of organizations is increasing.

324 Globalization, greater ease of mobility and accessibility, and the growing availability of instant communications
 325 mean that individuals and organizations around the world are finding it easier to know about the decisions and
 326 activities of organizations in both nearby and distant locations. These factors provide the opportunity for
 327 organizations to benefit from learning new ways of doing things and solving problems. This means that
 328 organizations' decisions and activities are subject to increased scrutiny by a wide variety of groups and
 329 individuals. Policies or practices applied by organizations in different locations can be readily compared.

330 The global nature of some environmental and health issues, recognition of worldwide responsibility for
 331 combating poverty, growing financial and economic interdependence and more geographically dispersed
 332 value chains mean that matters relevant to an organization may extend well beyond those existing in the
 333 immediate area in which the organization is located. It is important that organizations address social
 334 responsibility irrespective of social or economic circumstances. Instruments such as the Rio Declaration on
 335 Environment and Development^[158], the Johannesburg Declaration on Sustainable Development^[151], the
 336 Millennium Development Goals^[153] and the ILO Declaration on Fundamental Principles and Rights at Work^[54]
 337 emphasize this worldwide interdependence.

338 Over the past several decades, globalization has resulted in an increase in the impact of different types of
 339 organizations – including those in the private sector, NGOs and government – on communities and the
 340 environment.

341 NGOs and companies have become providers of many services usually offered by government, particularly in
342 countries where governments have faced serious challenges and constraints and have been unable to provide
343 services in areas such as health, education and welfare. As the capability of country governments expands,
344 the roles of government and private sector organizations are undergoing change.

345 In times of economic and financial crisis, organizations should seek to sustain their activities related to social
346 responsibility. Such crises have a significant impact on more vulnerable groups, and thus suggest a greater
347 need for increased social responsibility. They also present particular opportunities for integrating social,
348 economic and environmental considerations more effectively into policy reform and organizational decisions
349 and activities. Government has a crucial role to play in realizing these opportunities.

350 Consumers, customers, donors, investors and owners are, in various ways, exerting financial influence on
351 organizations in relation to social responsibility. The expectations of society regarding the performance of
352 organizations continue to grow. Community right-to-know legislation in many locations gives people access to
353 detailed information about the decisions and activities of some organizations. A growing number of
354 organizations are communicating with their stakeholders, including by producing social responsibility reports,
355 to meet their needs for information about the organization's performance.

356 These and other factors form the context for social responsibility and contribute to the call for organizations to
357 demonstrate their social responsibility.

358 **3.3 Characteristics of social responsibility**

359 **3.3.1 General**

360 The essential characteristic of social responsibility (2.18) is the willingness of an organization to incorporate
361 social and environmental considerations in its decision making and be accountable for the impacts of its
362 decisions and activities on society and the environment. This implies both transparent and ethical behaviour
363 that contributes to sustainable development, is in compliance with applicable law and is consistent with
364 international norms of behaviour. It also implies that social responsibility is integrated throughout the
365 organization, is practised in its relationships and takes into account the interests of stakeholders.

366 A stakeholder has one or more interests that can be affected by the decisions and activities of an organization.
367 This interest gives the party a "stake" in the organization that creates a relationship with the organization. This
368 relationship need not be formal or even acknowledged by the stakeholder or the organization. Stakeholders
369 can be referred to as "interested parties". In determining which stakeholder interests to recognize, an
370 organization should consider the lawfulness of those interests and their consistency with international norms
371 of behaviour.

372 **3.3.2 The expectations of society**

373 Social responsibility involves an understanding of the broader expectations of society. A fundamental principle
374 of social responsibility is respect for the rule of law and compliance with legally binding obligations. Social
375 responsibility, however, also entails actions beyond legal compliance and the recognition of obligations to
376 others that are not legally binding. These obligations arise out of widely shared ethical and other values.

377 Although expectations of socially responsible behaviour will vary between countries and cultures,
378 organizations should nevertheless respect international norms of behaviour such as those reflected in the
379 Universal Declaration of Human Rights^[156], the Johannesburg Declaration on Sustainable Development^[151]
380 and other instruments.

381 Clause 6 considers the core subjects of social responsibility. Each of these core subjects includes various
382 issues that will enable an organization to identify its main impacts on society. The discussion of each issue
383 also describes actions to address these impacts.

384 3.3.3 The role of stakeholders in social responsibility

385 Identification of and engagement with stakeholders are fundamental to social responsibility. An organization
 386 should determine who has an interest in its decisions and activities, so that it can understand its impacts and
 387 how to address them. Although stakeholders can help an organization identify the relevance of particular
 388 matters to its decisions and activities, stakeholders do not replace broader society in determining norms and
 389 expectations of behaviour. A matter may be relevant to the social responsibility of an organization even if not
 390 specifically identified by the stakeholders it consults. Further guidance on this is provided in 4.5 and Clause 5.

391 3.3.4 Integrating social responsibility

392 Because social responsibility concerns the potential and actual impacts of an organization's decisions and
 393 activities, the ongoing, regular daily activities of the organization constitute the most important behaviour to be
 394 addressed. Social responsibility should be an integral part of core organizational strategy, with assigned
 395 responsibilities and accountability at all appropriate levels of the organization. It should be reflected in decision
 396 making and considered in implementing activities.

397 Philanthropy (in this context understood as giving to charitable causes) can have a positive impact on society.
 398 However, it should not be used by an organization as a substitute for integrating social responsibility into the
 399 organization.

400 The impacts of an organization's decisions or activities can be greatly affected by its relationships with other
 401 organizations. An organization may need to work with others to address its responsibilities. These can include
 402 peer organizations, competitors (while taking care to avoid anti-competitive behaviour), other parts of the
 403 value chain or any other relevant party within the organization's sphere of influence.

404 Box 2 describes the importance of gender equality and how it relates to social responsibility.

405	Box 2 — Gender equality and social responsibility
406	All societies assign gender roles to men and women. Gender roles are learned behaviours that condition
407	which activities and responsibilities are perceived as male and female. These gender roles sometimes
408	discriminate against women, but also against men. In all cases, gender discrimination limits the potential of
409	individuals, families, communities and societies.
410	There is a demonstrated positive link between gender equality and economic and social development, which
411	is why gender equality is one of the Millennium Development Goals. Promotion of gender equality in an
412	organization's activities and advocacy is an important component of social responsibility.
413	Organizations should review their decisions and activities to eliminate gender bias and promote gender
414	equality. Areas include:
415	— the mix of men and women in the organization's governing structure and management, with the aim of
416	progressively achieving parity and eliminating gender barriers;
417	— equal treatment of men and women workers in recruitment, job assignment, training, opportunities for
418	advancement, compensation and termination of employment;
419	— equal remuneration for men and women workers for work of equal value ^[57] ;
420	— possible differential impacts on men and women concerning workplace and community safety and health;
421	— decisions and activities of the organization that give equal consideration to the needs of men and women
422	(for example, checking for any differential impact on men and women arising from the development of
423	specific products or services, or reviewing the images of women and men presented in any
424	communications or advertising by the organization); and
425	— benefits for both women and men from the organization's advocacy of and contributions to community
426	development, with possible special attention to redressing areas where either gender is disadvantaged.

427 Gender equality in stakeholder engagement is an important means for achieving gender equality in an
428 organization's activities.

429 To promote gender equality, organizations may also find it useful to seek expertise in addressing gender
430 issues.

431 Organizations are encouraged to use indicators, targets and best practice references to systematically monitor
432 progress in achieving gender equality ^{[133][149]}.

433 Box 3 describes how this International Standard covers the activities of small and medium-sized organizations
434 (SMOs).

Box 3 — ISO 26000 and small and medium-sized organizations (SMOs)

435 Small and medium-sized organizations are organizations whose number of employees or size of financial
436 activities fall below certain limits. The size thresholds vary from country to country. For the purpose of this
437 International Standard, SMOs include those very small organizations referred to as "micro" organizations.
438

439 Integrating social responsibility throughout an SMO can be undertaken through practical, simple and cost-
440 efficient actions, and does not need to be complex or expensive. Owing to their small size, and their potential
441 for being more flexible and innovative, SMOs may in fact provide particularly good opportunities for social
442 responsibility. They are generally more flexible in terms of organizational management, often have close
443 contact with local communities, and their top management usually has a more immediate influence on the
444 organization's activities.

445 Social responsibility involves the adoption of an integrated approach to managing an organization's activities
446 and impacts. An organization should address and monitor the impacts of its decisions and activities on society
447 and the environment in a way that takes account of both the size of the organization and its impacts. It may
448 not be possible for an organization to remedy immediately all negative consequences of its decisions and
449 activities. It might be necessary to make choices and to set priorities.

450 The following considerations may be of assistance. SMOs should:

451 — take into account that internal management procedures, reporting to stakeholders and other processes
452 may be more flexible and informal for SMOs than for their larger counterparts, provided that appropriate
453 levels of transparency are preserved;

454 — be aware that when reviewing all seven core subjects and identifying the relevant issues, the
455 organization's own context, conditions, resources and stakeholder interests should be taken into account,
456 recognizing that all core subjects but not all issues will be relevant for every organization;

457 — focus at the outset on the issues and impacts that are of greatest significance to sustainable
458 development. An SMO should also have a plan to address remaining issues and impacts in a timely
459 manner;

460 — seek assistance from appropriate government agencies, collective organizations (such as sector
461 associations and umbrella or peer organizations) and national standards bodies in developing practical
462 guides and programmes for using this International Standard. Such guides and programmes should be
463 tailored to the specific nature and needs of SMOs and their stakeholders; and

464 — where appropriate, act collectively with peer and sector organizations rather than individually, to save
465 resources and enhance capacity for action. For instance, for organizations operating in the same context
466 and sector, identification of and engagement with stakeholders can sometimes be more effective if done
467 collectively.

468 Being socially responsible is likely to benefit SMOs for the reasons mentioned elsewhere in this International
 469 Standard. SMOs may find that other organizations with which they have relationships consider that providing
 470 support for SMO endeavours is part of their own social responsibility.

471 Organizations with greater capacity and experience in social responsibility might consider providing support to
 472 SMOs, including assisting them in raising awareness on issues of social responsibility and good practice.

473 3.3.5 Relationship between social responsibility and sustainable development

474 Although many people use the terms social responsibility and sustainable development interchangeably, and
 475 there is a close relationship between the two, they are different concepts.

476 **Sustainable development** is a widely accepted concept and guiding objective that gained international
 477 recognition following the publication in 1987 of the Report of the United Nations World Commission on
 478 Environment and Development: Our Common Future^[174]. Sustainable development is about meeting the
 479 needs of society while living within the planet's ecological limits and without jeopardizing the ability of future
 480 generations to meet their needs. Sustainable development has three dimensions – economic, social and
 481 environmental – which are interdependent; for instance, the elimination of poverty requires the promotion of
 482 social justice and economic development and the protection of the environment.

483 The importance of these objectives has been reiterated over the years since 1987 in numerous international
 484 forums, such as the United Nations Conference on Environment and Development in 1992 and the World
 485 Summit on Sustainable Development in 2002.

486 **Social responsibility** has the organization as its focus and concerns an organization's responsibilities to
 487 society and the environment. Social responsibility is closely linked to sustainable development. Because
 488 sustainable development is about the economic, social and environmental goals common to all people, it can
 489 be used as a way of summing up the broader expectations of society that need to be taken into account by
 490 organizations seeking to act responsibly. Therefore, an overarching objective of an organization's social
 491 responsibility should be to contribute to sustainable development

492 The principles, practices and core subjects described in the following clauses of this International Standard
 493 form the basis for an organization's practical implementation of social responsibility and its contribution to
 494 sustainable development. The decisions and activities of a socially responsible organization can make a
 495 meaningful contribution to sustainable development.

496 The objective of sustainable development is to achieve sustainability for society as a whole and the planet. It
 497 does not concern the sustainability or ongoing viability of any specific organization. The sustainability of an
 498 individual organization may, or may not, be compatible with the sustainability of society as a whole, which is
 499 attained by addressing social, economic and environmental aspects in an integrated manner. Sustainable
 500 consumption, sustainable resource use and sustainable livelihoods are relevant to all organizations and relate
 501 to the sustainability of society as a whole.

502 3.4 The state and social responsibility

503 This International Standard cannot replace, alter or in any way change the duty of the state to act in the public
 504 interest. This International Standard does not provide guidance on what should be subject to legally binding
 505 obligations; neither is it intended to address questions that can only properly be resolved through political
 506 institutions. Because the state has the unique power to create and enforce the law, it is different from
 507 organizations. For instance, the duty of the state to protect human rights is different from those responsibilities
 508 of organizations with regard to human rights that are addressed in this International Standard.

509 The proper functioning of the state is indispensable for sustainable development. The role of the state is
 510 essential in ensuring the effective application of laws and regulations so as to foster a culture of compliance
 511 with the law. Governmental organizations, like any other organizations, may wish to use this International
 512 Standard to inform their policies, decisions and activities related to aspects of social responsibility.
 513 Governments can assist organizations in their efforts to operate in a socially responsible manner in many

514 ways, such as in the recognition and promotion of social responsibility. However, promoting the social
515 responsibility of organizations is not and cannot be a substitute for the effective exercise of state duties and
516 responsibilities.

517 **4 Principles of social responsibility**

518 **4.1 General**

519 This clause provides guidance on seven principles of social responsibility.

520 When approaching and practising social responsibility, the overarching objective for an organization is to
521 maximize its contribution to sustainable development. Within this objective, although there is no definitive list
522 of principles for social responsibility, organizations should respect the seven principles outlined below, as well
523 as the principles specific to each core subject outlined in Clause 6.

524 Organizations should base their behaviour on standards, guidelines or rules of conduct that are in accordance
525 with accepted principles of right or good conduct in the context of specific situations, even when these
526 situations are challenging.

527 In applying this International Standard it is advisable that an organization take into consideration societal,
528 environmental, legal, cultural, political and organizational diversity, as well as differences in economic
529 conditions, while being consistent with international norms of behaviour.

530 **4.2 Accountability**

531 The principle is: an organization should be accountable for its impacts on society, the economy and the
532 environment.

533 This principle suggests that an organization should accept appropriate scrutiny and also accept a duty to
534 respond to this scrutiny.

535 Accountability involves an obligation on management to be answerable to the controlling interests of the
536 organization and on the organization to be answerable to legal authorities with regard to laws and regulations.
537 Accountability for the overall impact of its decisions and activities on society and the environment also implies
538 that the organization's answerability to those affected by its decisions and activities, as well as to society in
539 general, varies according to the nature of the impact and the circumstances.

540 Being accountable will have a positive impact on both the organization and society. The degree of
541 accountability may vary, but should always correspond to the amount or extent of authority. Those
542 organizations with ultimate authority are likely to take greater care for the quality of their decisions and
543 oversight. Accountability also encompasses accepting responsibility where wrongdoing has occurred, taking
544 the appropriate measures to remedy the wrongdoing and taking action to prevent it from being repeated.

545 An organization should account for:

546 — the impacts of its decisions and activities on society, the environment and the economy, especially
547 significant negative consequences; and

548 — the actions taken to prevent repetition of unintended and unforeseen negative impacts.

549 **4.3 Transparency**

550 The principle is: an organization should be transparent in its decisions and activities that impact on society
551 and the environment.

552 An organization should disclose in a clear, accurate and complete manner, and to a reasonable and sufficient
553 degree, the policies, decisions and activities for which it is responsible, including their known and likely

554 impacts on society and the environment. This information should be readily available, directly accessible and
 555 understandable to those who have been, or may be, affected in significant ways by the organization. It should
 556 be timely and factual and be presented in a clear and objective manner so as to enable stakeholders to
 557 accurately assess the impact that the organization's decisions and activities have on their respective interests.

558 The principle of transparency does not require that proprietary information be made public, nor does it involve
 559 providing information that is privileged or that would breach legal, commercial, security or personal privacy
 560 obligations.

561 An organization should be transparent regarding:

562 — the purpose, nature and location of its activities;

563 — the identity of any controlling interest in the activity of the organization;

564 — the manner in which its decisions are made, implemented and reviewed, including the definition of the
 565 roles, responsibilities, accountabilities and authorities across the different functions in the organization;

566 — standards and criteria against which the organization evaluates its own performance relating to social
 567 responsibility;

568 — its performance on relevant and significant issues of social responsibility;

569 — the sources, amounts and application of its funds;

570 — the known and likely impacts of its decisions and activities on its stakeholders, society, the economy and
 571 the environment; and

572 — its stakeholders and the criteria and procedures used to identify, select and engage them.

573 **4.4 Ethical behaviour**

574 The principle is: an organization should behave ethically.

575 An organization's behaviour should be based on the values of honesty, equity and integrity. These values
 576 imply a concern for people, animals and the environment and a commitment to address the impact of its
 577 activities and decisions on stakeholders' interests.

578 An organization should actively promote ethical behaviour by:

579 — identifying and stating its core values and principles;

580 — developing and using governance structures that help to promote ethical behaviour within the
 581 organization, in its decision making and in its interactions with others;

582 — identifying, adopting and applying standards of ethical behaviour appropriate to its purpose and activities
 583 and consistent with the principles outlined in this International Standard;

584 — encouraging and promoting the observance of its standards of ethical behaviour;

585 — defining and communicating the standards of ethical behaviour expected from its governance structure,
 586 personnel, suppliers, contractors and, when appropriate, owners and managers, and particularly from
 587 those that have the opportunity, while preserving local cultural identity, to significantly influence the values,
 588 culture, integrity, strategy and operation of the organization and people acting on its behalf;

589 — preventing or resolving conflicts of interest throughout the organization that could otherwise lead to
 590 unethical behaviour;

- 591 — establishing and maintaining oversight mechanisms and controls to monitor, support and enforce ethical
592 behaviour;
- 593 — establishing and maintaining mechanisms to facilitate the reporting of unethical behaviour without fear of
594 reprisal;
- 595 — recognizing and addressing situations where local laws and regulations either do not exist or conflict with
596 ethical behaviour;
- 597 — adopting and applying internationally recognized standards of ethical behaviour when conducting
598 research with human subjects^[165]; and
- 599 — respecting the welfare of animals, when affecting their lives and existence, including by providing decent
600 conditions for keeping, breeding, producing, transporting and using animals^[175].

601 **4.5 Respect for stakeholder interests**

602 The principle is: an organization should respect, consider and respond to the interests of its stakeholders.

603 Although an organization's objectives may be limited to the interests of its owners, members, customers or
604 constituents, other individuals or groups may also have rights, claims or specific interests that should be taken
605 into account. Collectively, these individuals or groups comprise the organization's stakeholders.

606 An organization should:

- 607 — identify its stakeholders;
- 608 — recognize and have due regard for the interests as well as the legal rights of its stakeholders and respond
609 to their expressed concerns;
- 610 — recognize that some stakeholders can significantly affect the activities of the organization;
- 611 — assess and take into account the relative ability of stakeholders to contact, engage with and influence the
612 organization;
- 613 — take into account the relation of its stakeholders' interests to the broader expectations of society and to
614 sustainable development, as well as the nature of the stakeholders' relationship with the organization
615 (see also 3.3.1); and
- 616 — consider the views of stakeholders whose interests are likely to be affected by a decision or activity even
617 if they have no formal role in the governance of the organization or are unaware of these interests.

618 **4.6 Respect for the rule of law**

619 The principle is: an organization should accept that respect for the rule of law is mandatory.

620 The rule of law refers to the supremacy of law and, in particular, to the idea that no individual or organization
621 stands above the law and that government is also subject to the law. The rule of law contrasts with the
622 arbitrary exercise of power. It is generally implicit in the rule of law that laws and regulations are written,
623 publicly disclosed and fairly enforced according to established procedures. In the context of social
624 responsibility, respect for the rule of law means that an organization complies with all applicable laws and
625 regulations. This implies that it should take steps to be aware of applicable laws and regulations, to inform
626 those within the organization of their obligation to observe and to implement those measures.

627 An organization should:

- 628 — comply with legal requirements in all jurisdictions in which the organization operates, even if those laws
629 and regulations are not adequately enforced;

- 630 — ensure that its relationships and activities comply with the intended and applicable legal framework;
- 631 — keep itself informed of all legal obligations; and
- 632 — periodically review its compliance with applicable laws and regulations.

633 **4.7 Respect for international norms of behaviour**

634 The principle is: an organization should respect international norms of behaviour, while adhering to the
635 principle of respect for the rule of law.

- 636 — In situations where the law or its implementation does not provide for adequate environmental or social
637 safeguards, an organization should strive to respect, as a minimum, international norms of behaviour.
- 638 — In countries where the law or its implementation conflicts with international norms of behaviour, an
639 organization should strive to respect such norms to the greatest extent possible.
- 640 — In situations where the law or its implementation is in conflict with international norms of behaviour and
641 where not following these norms would have significant consequences, an organization should, as
642 feasible and appropriate, review the nature of its relationships and activities within that jurisdiction.
- 643 — An organization should consider legitimate opportunities and channels to seek to influence relevant
644 organizations and authorities to remedy any such conflict.
- 645 — An organization should avoid being complicit in the activities of another organization that are not
646 consistent with international norms of behaviour.

647 **Box 4 — Understanding complicity**

648 Complicity has both legal and non-legal meanings.

649 In the legal context, complicity has been defined in some jurisdictions as being party to an act or omission
650 having a substantial effect on the commission of an illegal act such as a crime, while having knowledge of, or
651 intent to contribute to, that illegal act.

652 Complicity is associated with the concept of aiding and abetting an illegal act or omission.

653 In the non-legal context, complicity derives from broad societal expectations of behaviour. In this context, an
654 organization may be considered complicit when it assists in the commission of wrongful acts of others that are
655 inconsistent with, or disrespectful of, international norms of behaviour that the organization, through exercising
656 due diligence, knew or should have known would lead to substantial negative impacts on society, the
657 economy or the environment. An organization may also be considered complicit where it stays silent about or
658 benefits from such wrongful acts.

659 **4.8 Respect for human rights**

660 The principle is: an organization should respect human rights and recognize both their importance and their
661 universality (see also the core subject of human rights in 6.3).

662 An organization should:

- 663 — respect and, where possible, promote the rights set out in the International Bill of Human Rights;
- 664 — respect the universality of these rights, that is, that they are indivisibly applicable in all countries, cultures
665 and situations;

666 — in situations where human rights are not protected, take steps to respect human rights and avoid taking
667 advantage of these situations; and

668 — in situations where the law or its implementation does not provide for adequate protection of human rights,
669 adhere to the principle of respect for international norms of behaviour (see 4.7).

670 **5 Recognizing social responsibility and engaging stakeholders**

671 **5.1 General**

672 This clause addresses two fundamental practices of social responsibility: the recognition by an organization of
673 its social responsibility, and the organization's identification of, and engagement with, its stakeholders. As with
674 the principles described in Clause 4, these practices should be kept in mind when addressing the core
675 subjects of social responsibility described in Clause 6.

676 The recognition of social responsibility involves identifying the issues raised by the impacts of an
677 organization's decisions and activities, as well as the way these issues should be addressed so as to
678 contribute to sustainable development.

679 The recognition of social responsibility also involves the recognition of an organization's stakeholders. As
680 described in 4.5, a basic principle of social responsibility is that an organization should respect and consider
681 the interests of its stakeholders that will be affected by its decisions and activities.

682 **5.2 Recognizing social responsibility**

683 **5.2.1 Impacts, interests and expectations**

684 In addressing its social responsibility an organization should understand three relationships (see Figure 2):

685 — **Between the organization and society** An organization should understand and recognize how its
686 decisions and activities impact on society and the environment. An organization should also understand
687 society's expectations of responsible behaviour concerning these impacts. This should be done by
688 considering the core subjects and issues of social responsibility (see 5.2.2);

689 — **Between the organization and its stakeholders** An organization should be aware of its various
690 stakeholders. These are the individuals or groups whose interests could be affected by the decisions and
691 activities of the organization (see 3.3.1); and

692 — **Between the stakeholders and society** An organization should understand the relationship between
693 the stakeholders' interests that are affected by the organization, on the one hand, and the expectations of
694 society on the other. Although stakeholders are part of society, they may have an interest that is not
695 consistent with the expectations of society. Stakeholders have particular interests with regard to the
696 organization that can be distinguished from societal expectations of socially responsible behaviour
697 regarding any issue. For example, the interest of a supplier in being paid and the interest of society in
698 contracts being honoured can be different perspectives on the same issue.



699

700 NOTE Stakeholders may have an interest that is not consistent with the expectations of society.

701 **Figure 2 — Relationship between an organization, its stakeholders and society**

702 In recognizing its social responsibility, an organization will need to take all three relationships into account. An
 703 organization, its stakeholders and society are likely to have different perspectives, because their objectives
 704 may not be the same. It should be recognized that individuals and organizations may have many and diverse
 705 interests that can be affected by the decisions and activities of an organization.

706 **5.2.2 Recognizing the core subjects and relevant issues of social responsibility**

707 An effective way for an organization to identify its social responsibility is to become familiar with the issues
 708 concerning social responsibility in the following seven core subjects: organizational governance; human rights;
 709 labour practices; the environment; fair operating practices; consumer issues; and community involvement and
 710 development (see 6.2 to 6.8).

711 These core subjects cover the most likely economic, environmental and social impacts that should be
 712 addressed by organizations. Each of these core subjects is considered in Clause 6. The discussion of each
 713 core subject covers specific issues that an organization should take into account when identifying its social
 714 responsibility. Every core subject, but not necessarily each issue, has some relevance for every organization.

715 The guidance on each issue includes a number of actions that an organization should take and expectations
 716 of the way in which an organization should behave. In considering its social responsibility, an organization
 717 should identify each issue relevant to its decisions and activities, together with the related actions and
 718 expectations. Additional guidance on identifying issues can be found in 7.2 and 7.3.

719 The impacts of an organization's decisions and activities should be considered with a view to these issues.
 720 Moreover, the core subjects and their respective issues can be described or categorized in various ways.
 721 Some important considerations, including health and safety, economics and the value chain, are dealt with
 722 under more than one core subject in Clause 6.

723 An organization should review all the core subjects to identify which issues are relevant. The identification of
724 relevant issues should be followed by an assessment of the significance of the organization's impacts. The
725 significance of an impact should be considered with reference both to the stakeholders concerned and to the
726 way in which the impact affects sustainable development.

727 When recognizing the core subjects and issues of its social responsibility, an organization is helped by
728 considering interactions with other organizations. An organization should also consider the impact of its
729 decisions and activities on stakeholders.

730 An organization seeking to recognize its social responsibility should consider both legally-binding and any
731 other obligations that exist. Legally-binding obligations include applicable laws and regulations, as well as
732 obligations concerning social, economic or environmental issues that may exist in enforceable contracts. An
733 organization should consider the commitments that it has made regarding social responsibility. Such
734 commitments could be in ethical codes of conduct or guidelines or in the membership obligations of
735 associations to which it belongs.

736 Recognizing social responsibility is a continuous process. The potential impacts of decisions and activities
737 should be determined and taken into account during the planning stage of new activities. Ongoing activities
738 should be reviewed as necessary so that the organization can be confident that its social responsibility is still
739 being addressed and can determine whether additional issues need to be taken into account.

740 **5.2.3 Social responsibility and an organization's sphere of influence**

741 An organization is responsible for the impacts of decisions and activities over which it has formal and/or *de*
742 *facto* control (*de facto* control refers to situations where one organization has the ability to dictate the
743 decisions and activities of another party, even where it does not have the legal or formal authority to do so).
744 Such impacts can be extensive. In addition to being responsible for its own decisions and activities, an
745 organization may, in some situations, have the ability to affect the behaviour of organizations/parties with
746 which it has relationships. Such situations are considered to fall within an organization's sphere of influence.

747 This sphere of influence includes relationships within and beyond an organization's value chain. However, not
748 all of an organization's value chain necessarily falls within its sphere of influence. It can include the formal and
749 informal associations in which it participates, as well as peer organizations or competitors.

750 An organization does not always have a responsibility to exercise influence purely because it has the ability to
751 do so. For instance, it cannot be held responsible for the impacts of other organizations over which it may
752 have some influence if the impact is not a result of its decisions and activities. However, there will be
753 situations where an organization will have a responsibility to exercise influence. These situations are
754 determined by the extent to which an organization's relationship is contributing to negative impacts.

755 There will also be situations where, though an organization does not have a responsibility to exercise
756 influence, it may nevertheless wish, or be asked, to do so voluntarily.

757 An organization may decide whether to have a relationship with another organization and the nature and
758 extent of this relationship. There will be situations where an organization has the responsibility to be alert to
759 the impacts created by the decisions and activities of other organizations and to take steps to avoid or to
760 mitigate the negative impacts connected to its relationship with such organizations.

761 When assessing its sphere of influence and determining its responsibilities, an organization should exercise
762 due diligence to avoid contributing to negative impacts through its relationships. Further guidance can be
763 found in 7.3.1.

764 **5.3 Stakeholder identification and engagement**

765 **5.3.1 General**

766 Stakeholder identification and engagement are central to addressing an organization's social responsibility.

767 5.3.2 Stakeholder identification

768 Stakeholders are organizations or individuals that have one or more interests in any decision and activity of an
 769 organization. Because these interests can be affected by an organization, a relationship with the organization
 770 is created. This relationship need not be formal. The relationship created by this interest exists whether or not
 771 the parties are aware of it. An organization may not always be aware of all its stakeholders, although it should
 772 attempt to identify them. Similarly, many stakeholders may not be aware of the potential of an organization to
 773 affect their interests.

774 In this context, interest refers to the actual or potential basis of a claim, that is, to demand something that is
 775 owed or to demand respect for a right. Such a claim need not involve financial demands or legal rights.
 776 Sometimes it can simply be the right to be heard. The relevance or significance of an interest is best
 777 determined by its relationship to sustainable development.

778 Understanding how individuals or groups are or can be affected by an organization's decisions and activities
 779 will make it possible to identify the interests that establish a relationship with the organization. Therefore, the
 780 organization's determination of the impacts of its decisions and activities will facilitate identification of its most
 781 important stakeholders (see Figure 2).

782 Organizations may have many stakeholders. Moreover, different stakeholders have various and sometimes
 783 competing interests. For example, community residents' interests could include the positive impacts of an
 784 organization, such as employment, as well as the negative impacts of the same organization, such as
 785 pollution.

786 Some stakeholders are an integral part of an organization. These include any members, employees or owners
 787 of the organization. These stakeholders share a common interest in the purpose of the organization and in its
 788 success. This does not mean, however, that all their interests regarding the organization will be the same.

789 The interests of most stakeholders can be related to the social responsibility of the organization and often are
 790 very similar to some of the interests of society. An example is the interest of a property owner whose property
 791 loses value because of a new source of pollution.

792 Not all stakeholders of an organization belong to organized groups that have the purpose of representing their
 793 interests to specific organizations. Many stakeholders may not be organized at all, and for this reason, they
 794 may be overlooked or ignored. This problem may be especially important with regard to vulnerable groups and
 795 future generations.

796 Groups advocating social or environmental causes may be stakeholders of an organization whose decisions
 797 and activities have a relevant and significant impact on these causes.

798 An organization should examine whether groups claiming to speak on behalf of specific stakeholders or
 799 advocating specific causes are representative and credible. In some cases, it will not be possible for important
 800 interests to be directly represented. For instance, children rarely own or control organized groups of people;
 801 wildlife cannot do so. In this situation, an organization should give attention to the views of credible groups
 802 seeking to protect such interests.

803 To identify stakeholders an organization should ask itself the following questions:

- 804 — To whom does the organization have legal obligations?
- 805 — Who might be positively or negatively affected by the organization's decisions or activities?
- 806 — Who is likely to express concerns about the decisions and activities of the organization?
- 807 — Who has been involved in the past when similar concerns needed to be addressed?
- 808 — Who can help the organization address specific impacts?
- 809 — Who can affect the organization's ability to meet its responsibilities?

810 — Who would be disadvantaged if excluded from the engagement?

811 — Who in the value chain is affected?

812 **5.3.3 Stakeholder engagement**

813 Stakeholder engagement involves dialogue between the organization and one or more of its stakeholders. It
814 assists the organization in addressing its social responsibility by providing an informed basis for its decisions.

815 Stakeholder engagement can take many forms. It can be initiated by an organization or it can begin as a
816 response by an organization to one or more stakeholders. It can take place in either informal or formal
817 meetings and can follow a wide variety of formats such as individual meetings, conferences, workshops,
818 public hearings, round-table discussions, advisory committees, regular and structured information and
819 consultation procedures, collective bargaining and web-based forums. Stakeholder engagement should be
820 interactive and is intended to provide opportunities for stakeholders' views to be heard. Its essential feature is
821 that it involves two-way communication.

822 There are various reasons for an organization to engage with its stakeholders. Stakeholder engagement can
823 be used to:

824 — increase an organization's understanding of the likely consequences of its decisions and activities on
825 specific stakeholders;

826 — determine how best to increase the beneficial impacts of the organization's decisions and activities and
827 how to lessen any adverse impact;

828 — determine whether the organization's claims about its social responsibility are perceived to be credible;

829 — help an organization review its performance so it can improve;

830 — reconcile conflicts involving its own interests, those of its stakeholders and the expectations of society as
831 a whole;

832 — address the link between the stakeholders' interests and the responsibilities of the organization to society
833 at large;

834 — contribute to continuous learning by the organization;

835 — fulfil legal obligations (for instance to employees);

836 — address conflicting interests, either between the organization and the stakeholder or between
837 stakeholders;

838 — provide the organization with the benefits of obtaining diverse perspectives;

839 — increase transparency of its decisions and activities; and

840 — form partnerships to achieve mutually beneficial objectives.

841 In most situations an organization will already know, or can easily learn, society's expectations of the way the
842 organization should address its impacts. In such circumstances, it need not rely on engagement with specific
843 stakeholders to understand these expectations, although the stakeholder engagement process can provide
844 other benefits. Society's expectations are also found in laws and regulations, widely accepted social or cultural
845 expectations and established standards or best practices regarding specific matters. Expectations concerning
846 stakeholders' interests can be found in the "Related actions and expectations" sections following the
847 description of various issues in Clause 6. Expectations established through stakeholder engagement should
848 supplement rather than replace already established expectations concerning an organization's behaviour.

849 A fair and proper process based on engaging the most relevant stakeholders should be developed. The
 850 interest (or interests) of organizations or individuals identified as stakeholders should be genuine. The
 851 identification process should seek to ascertain whether they have been or are likely to be impacted by any
 852 decision and activity. Where possible and practical, engagement should be with the most representative
 853 organizations reflecting these interests. Effective stakeholder engagement is based on good faith and goes
 854 beyond public relations.

855 When engaging stakeholders, an organization should not give preference to an organized group because it is
 856 more “friendly” or supports the organization's objectives more than another group. An organization should not
 857 neglect engaging stakeholders merely because they are silent. An organization should not create or support
 858 particular groups to give the appearance that it has a dialogue partner when the supposed partner is not in
 859 fact independent. Genuine stakeholder dialogue involves independent parties and transparent disclosure of
 860 any financial or similar support.

861 An organization should be conscious of the effect of its decisions and activities on the interests and needs of
 862 its stakeholders. It should have due regard for its stakeholders as well as their varying capacities and needs to
 863 contact and engage with the organization.

864 Stakeholder engagement is more likely to be meaningful when the following elements are present: a clear
 865 purpose for the engagement is understood; the stakeholder's interests have been identified; the relationship
 866 that these interests establish between the organization and the stakeholder is direct or important; the interests
 867 of stakeholders are relevant and significant to sustainable development; and the stakeholders have the
 868 necessary information and understanding to make their decisions.

869 **6 Guidance on social responsibility core subjects**

870 **6.1 General**

871 To define the scope of its social responsibility, identify relevant issues and set its priorities, an organization
 872 should address the following core subjects (see also Figure 3):

873 — organizational governance;

874 — human rights;

875 — labour practices;

876 — the environment;

877 — fair operating practices;

878 — consumer issues; and

879 — community involvement and development.

880 Economic aspects, as well as aspects relating to health and safety and the value chain, are dealt with
 881 throughout the seven core subjects, where appropriate. The different ways in which men and women can be
 882 affected by each of the seven core subjects are also considered.

883 Each core subject includes a range of issues of social responsibility. These are described in this clause
 884 together with related actions and expectations. As social responsibility is dynamic, reflecting the evolution of
 885 social and environmental and economic concerns, further issues may appear in the future.

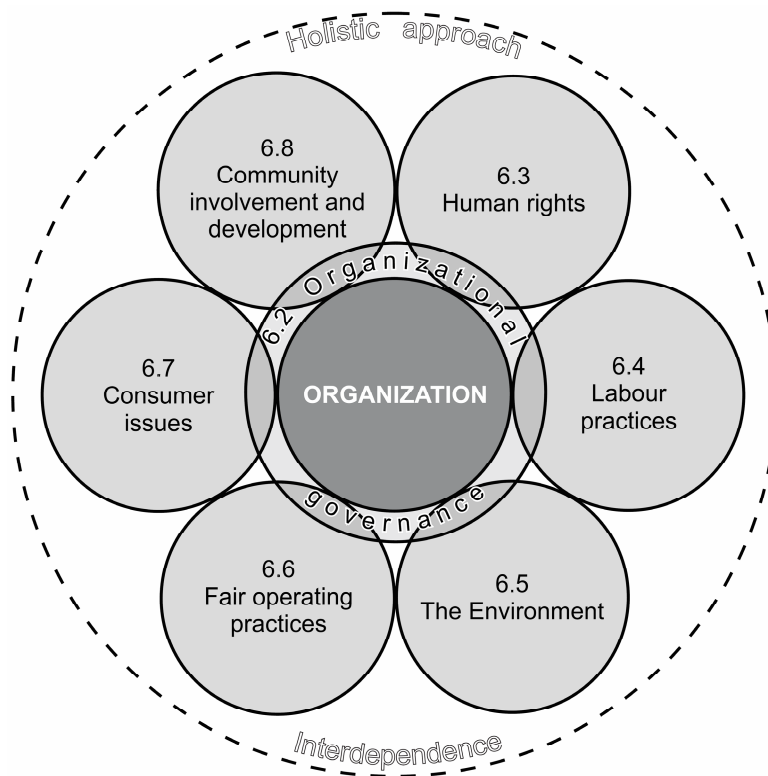
886 Action upon these core subjects and issues should be based on the principles and practices of social
 887 responsibility (see Clauses 4 and 5). For each core subject, an organization should identify and address all
 888 those issues that are relevant or significant for its decisions and activities (see Clause 5). When assessing the
 889 relevance of an issue, short- and long-term objectives should be taken into account. There is, however, no

890 predetermined order in which an organization should address the core subjects and issues; this will vary with
 891 the organization and its particular situation or context.

892 Although all the core subjects are interrelated and complementary, the nature of organizational governance is
 893 somewhat different from the other core subjects (see 6.2.1.2). Effective organizational governance enables an
 894 organization to take action on the other core subjects and issues and to implement the principles outlined in
 895 Clause 4.

896 An organization should look at the core subjects holistically, that is, it should consider all core subjects and
 897 issues, and their interdependence, rather than concentrating on a single issue. Organizations should be aware
 898 that efforts to address one issue may involve a trade-off with other issues. Particular improvements targeted at
 899 a specific issue should not affect other issues adversely or create adverse impacts on the life cycle of its
 900 products or services, on its stakeholders or on the value chain.

901 Further guidance on integration of social responsibility is provided in Clause 7.



902

903

Figure 3 — The seven core subjects

904 By addressing these core subjects and issues, and by integrating social responsibility within its decisions and
 905 activities, an organization can achieve some important benefits (see Box 5).

906

Box 5 — Benefits of social responsibility for an organization

907

Social responsibility can provide numerous benefits for an organization. These include:

908

— encouraging more informed decision making based on an improved understanding of the expectations of society, the opportunities associated with social responsibility (including better management of legal risks) and the risks of not being socially responsible;

909

910

911

— improving the organization's risk management practices;

- 912 — enhancing the reputation of the organization and fostering greater public trust;
- 913 — supporting an organization's social licence to operate;
- 914 — generating innovation;
- 915 — improving the competitiveness of the organization, including access to finance and preferred partner
916 status;
- 917 — improving the organization's relationship with its stakeholders, thus exposing the organization to new
918 perspectives and contact with a diverse range of stakeholders;
- 919 — enhancing employee loyalty, involvement, participation and morale;
- 920 — improving the safety and health of both female and male workers;
- 921 — impacting positively on an organization's ability to recruit, motivate and retain its employees;
- 922 — achieving savings associated with increased productivity and resource efficiency, lower energy and water
923 consumption, decreased waste, and the recovery of valuable by-products;
- 924 — improving the reliability and fairness of transactions through responsible political involvement, fair
925 competition, and the absence of corruption; and
- 926 — preventing or reducing potential conflicts with consumers about products or services.

927 **6.2 Organizational governance**

928 **6.2.1 Overview of organizational governance**

929 **6.2.1.1 Organizations and organizational governance**

930 Organizational governance is the system by which an organization makes and implements decisions in pursuit
931 of its objectives.

932 Organizational governance can comprise both formal governance mechanisms based on defined structures
933 and processes and informal mechanisms that emerge in connection with the organization's culture and values,
934 often influenced by the persons who are leading the organization. Organizational governance is a core
935 function of every kind of organization as it is the framework for decision making within the organization.

936 Governance systems vary, depending on the size and type of organization and the environmental, economic,
937 political, cultural and social context in which it operates. These systems are directed by a person or group of
938 persons (owners, members, constituents or others) having the authority and responsibility for pursuing the
939 organization's objectives.

940 **6.2.1.2 Organizational governance and social responsibility**

941 Organizational governance is the most crucial factor in enabling an organization to take responsibility for the
942 impacts of its decisions and activities and to integrate social responsibility throughout the organization and its
943 relationships.

944 Organizational governance in the context of social responsibility has the special characteristic of being both a
945 core subject on which organizations should act and a means of increasing the organization's ability to behave
946 in a socially responsible manner with regard to the other core subjects.

947 This special characteristic arises from the fact that an organization aiming to be socially responsible should
948 have an organizational governance system enabling the organization to provide oversight and to put into
949 practice the principles of social responsibility mentioned in Clause 4.

950 **6.2.2 Principles and considerations**

951 Effective governance should be based on incorporating the principles of social responsibility (see Clause 4)
952 into decision making and implementation. These principles are accountability, transparency, ethical behaviour,
953 respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour and
954 respect for human rights (see Clause 4). In addition to these principles, an organization should consider the
955 practices, the core subjects and the issues of social responsibility when it establishes and reviews its
956 governance system. Further guidance on integrating social responsibility throughout the organization is
957 provided in Clause 7.

958 Leadership is also critical to effective organizational governance. This is true not only for decision making but
959 also for employee motivation to practice social responsibility and to integrate social responsibility into
960 organizational culture.

961 Due diligence can be a useful approach for an organization in addressing the issues of social responsibility.
962 For further guidance, see 7.3.1.

963 **6.2.3 Decision-making processes and structures**

964 **6.2.3.1 Description of the issue**

965 Decision-making processes and structures conducive to social responsibility are those that promote the use of
966 the principles and practices described in Clauses 4 and 5.

967 Every organization has decision-making processes and structures. In some cases, these are formal,
968 sophisticated and even subject to laws and regulations; in other cases they are informal, rooted in its
969 organizational culture and values. All organizations should put in place processes, systems, structures, or
970 other mechanisms that make it possible to apply the principles and practices of social responsibility^{[126][159]}.

971 **6.2.3.2 Related actions and expectations**

972 An organization's decision-making processes and structures should enable it to:

- 973 — develop strategies, objectives, and targets that reflect its commitment to social responsibility;
- 974 — demonstrate leadership commitment and accountability;
- 975 — create and nurture an environment and culture in which the principles of social responsibility (see
976 Clause 4) are practised;
- 977 — create a system of economic and non-economic incentives related to performance on social
978 responsibility;
- 979 — use financial, natural and human resources efficiently;
- 980 — promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to
981 occupy senior positions in the organization;
- 982 — balance the needs of the organization and its stakeholders, including immediate needs and those of
983 future generations;
- 984 — establish two-way communication processes with its stakeholders, identifying areas of agreement and
985 disagreement and negotiating to resolve possible conflicts;

- 986 — encourage effective participation of all levels of employees in the organization's social responsibility
987 activities;
- 988 — balance the level of authority, responsibility and capacity of people who make decisions on behalf of the
989 organization;
- 990 — keep track of the implementation of decisions to ensure that these decisions are followed in a socially
991 responsible way and to determine accountability for the results of the organization's decisions and
992 activities, either positive or negative; and
- 993 — periodically review and evaluate the governance processes of the organization. Adjust processes
994 according to the outcome of the reviews and communicate changes throughout the organization.

995 **6.3 Human rights**

996 **6.3.1 Overview of human rights**

997 **6.3.1.1 Organizations and human rights**

998 Human rights are the basic rights to which all human beings are entitled. There are two broad categories of
999 human rights. The first category concerns civil and political rights and includes such rights as the right to life
1000 and liberty, equality before the law and freedom of expression. The second category concerns economic,
1001 social and cultural rights and includes such rights as the right to work, the right to food, the right to the highest
1002 attainable standard of health, the right to education and the right to social security.

1003 Various moral, legal and intellectual norms are based on the premise that human rights transcend laws or
1004 cultural traditions. The primacy of human rights has been emphasized by the international community in the
1005 International Bill of Human Rights and core human rights instruments (as discussed in Box 6). More broadly,
1006 organizations will benefit from a social and international order in which the rights and freedoms can be fully
1007 realized.

1008 While most human rights law relates to relationships between the state and individuals, it is widely
1009 acknowledged that non-state organizations can affect individuals' human rights, and hence have a
1010 responsibility to respect them^{[42][43]}.

1011 **Box 6 — The International Bill of Human Rights and the core human rights instruments**

1012 The Universal Declaration of Human Rights (Universal Declaration)^[156] was adopted by the UN General
1013 Assembly in 1948, and is the most widely recognized human rights instrument. It provides the basis for human
1014 rights law, and elements of it represent international customary law binding on all states, individuals and
1015 organizations. The Universal Declaration calls on every individual and every organ of society to contribute to
1016 securing human rights. The International Covenant on Civil and Political Rights and the International Covenant
1017 on Economic, Social and Cultural Rights are treaties adopted by the UN General Assembly in 1966 for
1018 ratification by states, and they came into force in 1976. The International Bill of Human Rights consists of the
1019 Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights^[143] and the
1020 International Covenant on Economic, Social and Cultural Rights^[144], and the optional Protocols to the
1021 Covenants, one of which aims to abolish the death penalty^[152].

1022 In addition, seven core international human rights instruments form part of international human rights law,
1023 dealing with: the elimination of all forms of racial discrimination^[141], elimination of all forms of discrimination
1024 against women^[133], measures to prevent and eliminate torture and other cruel, inhuman or degrading
1025 treatment or punishment^[132], rights of the child^[135], involvement of children in armed conflict^[147], sale of
1026 children, child prostitution and child pornography^[148], protection of migrant workers and their
1027 families^{[78][79][80][142]}, protection of all persons from enforced disappearances^[140] and rights of persons with
1028 disabilities^[134]. Taken together, these instruments form the basis for international standards for universal
1029 human rights. The instruments are binding on states that ratify them. Some instruments allow for individual
1030 complaints to be lodged, subject to procedural rules outlined in optional protocols.

1031 **6.3.1.2 Human rights and social responsibility**

1032 Recognition and respect for human rights are widely regarded as essential to the rule of law and to concepts
1033 of social justice and fairness and as the basic underpinning of the most essential institutions of society such
1034 as the judicial system.

1035 States have a duty and responsibility to respect, protect and fulfil human rights. An organization has the
1036 responsibility to respect human rights, including within its sphere of influence.

1037 **6.3.2 Principles and considerations**

1038 **6.3.2.1 Principles**

1039 Human rights are inherent, inalienable, universal, indivisible and interdependent:

1040 — they are inherent, in that they belong to every person by virtue of being human;

1041 — they are inalienable, in that people cannot consent to giving them up or be deprived of them by
1042 governments or any other institution;

1043 — they are universal, in that they apply to everyone regardless of any status;

1044 — they are indivisible, in that no human rights may be selectively ignored; and

1045 — they are interdependent, in that realization of one right contributes to the realization of other rights.

1046 **6.3.2.2 Considerations**

1047 States have a duty to protect individuals and groups against abuse of human rights, as well as to respect and
1048 fulfil human rights within their jurisdiction. States are increasingly taking steps to encourage organizations
1049 based in their jurisdiction to respect human rights even where they operate outside that jurisdiction. It is widely
1050 recognized that organizations and individuals have the potential to and do affect human rights, directly and
1051 indirectly. Organizations have a responsibility to respect all human rights, regardless of whether the state is
1052 unable or unwilling to fulfil its duty to protect. To respect human rights means, in the first place, to not infringe
1053 the rights of others. This responsibility entails taking positive steps to ensure that the organization avoids
1054 passively accepting or actively participating in the infringement of rights. To discharge the responsibility to
1055 respect human rights requires due diligence. Where the state fails in its duty to protect, an organization should
1056 be especially vigilant to ensure that it meets its responsibility to respect human rights; human rights due
1057 diligence may point to the need for action beyond what is necessary in the normal course of business.

1058 Some fundamental norms of criminal law impose legal accountability and liability on individuals and
1059 organizations as well as states for serious abuse of international human rights. These include the prohibition
1060 of torture, crimes against humanity, slavery and genocide. In some countries, organizations are subject to
1061 prosecution under national legislation on the basis of internationally recognized crimes. Other human rights
1062 instruments determine the scope of legal obligations of organizations with regard to human rights and the
1063 manner of their implementation and enforcement.

1064 The baseline responsibility of non-state organizations is to respect human rights. However, an organization
1065 may face stakeholder expectations that it go beyond respect, or it may want to contribute to the fulfilment of
1066 human rights. The concept of sphere of influence helps an organization to comprehend the extent of its
1067 opportunities to support human rights among different rights holders. Thus it may help an organization to
1068 analyse its ability to influence or encourage other parties, the human rights issues on which it can have the
1069 greatest impact and the rights holders that would be concerned.

1070 An organization's opportunities to support human rights will often be greatest among its own operations and
1071 employees. Additionally, an organization will have opportunities to work with its suppliers, peers or other
1072 organizations and the broader society. In some cases, organizations may wish to increase their influence
1073 through collaboration with other organizations and individuals. Assessment of the opportunities for action and

1074 for greater influence will depend on the particular circumstances, some specific to the organization and some
 1075 specific to the context in which it is operating. However, organizations should always consider the potential for
 1076 negative or unintended consequences when seeking to influence other organizations.

1077 Organizations should consider facilitating human rights education to promote awareness of human rights
 1078 among rights holders and those with the potential to have an impact on them.

1079 **6.3.3 Human rights issue 1: Due diligence**

1080 **6.3.3.1 Description of the issues**

1081 To respect human rights, organizations have a responsibility to exercise due diligence to identify, prevent and
 1082 address actual or potential human rights impacts resulting from their activities or the activities of those with
 1083 which they have relationships. Due diligence may also alert an organization to a responsibility to influence the
 1084 behaviour of others, where they may be the cause of human rights violations in which the organization may be
 1085 implicated.

1086 **6.3.3.2 Related actions and expectations**

1087 Because due diligence applies to all core subjects, including human rights, further guidance on due diligence
 1088 may be found in 7.3.1. Specific to human rights, a due diligence process should, in a manner that is
 1089 appropriate to the organization's size and circumstances, include the following components:

- 1090 — a human rights policy for the organization that gives meaningful guidance to those within the organization
 1091 and those closely linked to the organization;
- 1092 — means of assessing how existing and proposed activities may affect human rights;
- 1093 — means of integrating the human rights policy throughout the organization;
- 1094 — means of tracking performance over time, to be able to make necessary adjustments in priorities and
 1095 approach; and
- 1096 — actions to address the negative impacts of its decisions and activities.

1097 **6.3.4 Human rights issue 2: Human rights risk situations**

1098 **6.3.4.1 Description of the issues**

1099 There are certain circumstances and environments where organizations are more likely to face challenges
 1100 and dilemmas relating to human rights and in which the risk of human rights abuse may be exacerbated.
 1101 These include:

- 1102 — conflict^[129] or extreme political instability, failure of the democratic or judicial system, absence of political
 1103 or civil rights;
- 1104 — poverty, drought, extreme health challenges or natural disasters;
- 1105 — involvement in extractive or other activities that might significantly affect natural resources such as water,
 1106 forests or the atmosphere or disrupt communities;
- 1107 — proximity of operations to communities of indigenous peoples^{[75][154]};
- 1108 — activities that can affect or involve children^{[81][82][116][117][135][147][148]};
- 1109 — a culture of corruption;

- 1110 — complex value chains that involve work performed on an informal basis without legal protection; and
- 1111 — a need for extensive measures to ensure security of premises or other assets.

1112 **6.3.4.2 Related actions and expectations**

1113 Organizations should take particular care when dealing with situations characterized above. These situations
1114 may require an enhanced process of due diligence to ensure respect for human rights. This could for example
1115 be done through an independent human rights impact assessment.

1116 When operating in environments in which one or more of these circumstances apply, organizations are likely
1117 to be faced with difficult and complex judgements as to how to conduct themselves. While there may be no
1118 simple formula or solution, an organization should base its decisions on the primary responsibility to respect
1119 human rights, while also contributing to promoting and defending the overall fulfilment of human rights.

1120 In responding, an organization should consider the potential consequences of its actions so that the desired
1121 objective of respecting human rights is actually achieved. In particular, it is important not to compound or
1122 create other abuses. A situation's complexity should not be used as an excuse for inaction.

1123 **6.3.5 Human rights issue 3: Avoidance of complicity**

1124 **6.3.5.1 Description of the issues**

1125 Complicity has both legal and non-legal meanings.

1126 In the legal context, complicity has been defined in some jurisdictions as an act or omission having a
1127 substantial effect on the commission of an illegal act such as a crime, while having knowledge of, or intent to
1128 contribute to, that illegal act.

1129 Complicity is associated with the concept of aiding and abetting an illegal act or omission.

1130 In the non-legal context, complicity derives from broad societal expectations of behaviour. In this context, an
1131 organization may be considered complicit when it assists in the commission of wrongful acts of others that are
1132 inconsistent with, or disrespectful of, international norms of behaviour that the organization, through exercising
1133 due diligence, knew or should have known would lead to substantial negative impacts on society, the
1134 economy or the environment. An organization may also be considered complicit where it stays silent about or
1135 benefits from such wrongful acts.

1136 While their boundaries are imprecise and evolving, three forms of complicity can be described.

1137 — **Direct complicity** This occurs when an organization knowingly assists in a violation of human rights.

1138 — **Beneficial complicity** This involves an organization or subsidiaries benefiting directly from human
1139 rights abuses committed by someone else. Examples include an organization tolerating action by security
1140 forces to suppress a peaceful protest against its decisions and activities or use of repressive measures
1141 while guarding its facilities, or an organization benefiting economically from suppliers' abuse of
1142 fundamental rights at work.

1143 — **Silent complicity** This can involve the failure by an organization to raise with the appropriate
1144 authorities the question of systematic or continuous human rights violations, such as not speaking out
1145 against systematic discrimination in employment law against particular groups.

1146 **6.3.5.2 Related actions and expectations**

1147 One prominent area with the potential to create complicity in human rights abuses relates to security
1148 arrangements. In this regard, among other things, an organization should verify that its security arrangements
1149 respect human rights and are consistent with international norms and standards for law enforcement. Security
1150 personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to

1151 standards of human rights, and complaints about security procedures or personnel should be addressed and
 1152 investigated promptly and, where appropriate, independently. Moreover, an organization should exercise due
 1153 diligence to ensure that it is not participating in, facilitating or benefiting from human rights violations
 1154 committed by public security forces.

1155 In addition, an organization should:

- 1156 — not provide goods or services to an entity that uses them to carry out human rights abuses;
- 1157 — not enter into a formal or informal partnership or contractual relationship with a partner that commits
 1158 human rights abuses in the context of the partnership or in the execution of the contracted work;
- 1159 — inform itself about the social and environmental conditions in which purchased goods and services are
 1160 produced;
- 1161 — ensure it is not complicit in any displacement of people from their land unless it is done in conformity with
 1162 national law and international norms, which includes exploring all alternative solutions and ensuring
 1163 affected parties are provided with adequate compensation;
- 1164 — consider making public statements, or taking other action indicating that it does not condone human rights
 1165 abuse, such as acts of discrimination, occurring in employment in the country concerned; and
- 1166 — avoid relationships with entities engaged in anti-social activities.

1167 An organization can become aware of, prevent and address risks of complicity by integrating the common
 1168 features of legal and societal benchmarks into its due diligence processes.

1169 **6.3.6 Human rights issue 4: Resolving grievances**

1170 **6.3.6.1 Description of the issues**

1171 Even where institutions operate optimally, disputes over the human rights impact of an organization's
 1172 decisions and activities may occur. Effective grievance mechanisms play an important role in the state's duty
 1173 to protect human rights. Equally, to discharge its responsibility to respect human rights, an organization should
 1174 establish a mechanism for those who believe their human rights have been abused to bring this to the
 1175 attention of the organization and seek redress. This mechanism should not prejudice access to available legal
 1176 channels. Non-state mechanisms should not undermine the strengthening of state institutions, particularly
 1177 judicial mechanisms, but can offer additional opportunities for recourse and redress.

1178 **6.3.6.2 Related actions and expectations**

1179 An organization should establish, or otherwise ensure the availability of, remedy mechanisms for its own use
 1180 and that of its stakeholders. For these mechanisms to be effective they should be:

- 1181 — **legitimate** This includes clear, transparent and sufficiently independent governance structures to
 1182 ensure that no party to a particular grievance process can interfere with the fair management of that
 1183 process;
- 1184 — **accessible** Their existence should be publicized and adequate assistance provided for aggrieved
 1185 parties who may face barriers to access, such as language, illiteracy, lack of awareness or finance,
 1186 distance, disability or fear of reprisal;
- 1187 — **predictable** There should be clear and known procedures, a clear time frame for each stage and clarity
 1188 as to the types of process and outcome they can and cannot offer, and a means of monitoring the
 1189 implementation of any outcome;
- 1190 — **equitable** Aggrieved parties should have access to sources of information, advice and expertise
 1191 necessary to engage in a fair grievance process;

- 1192 — **rights-compatible** The outcomes and remedies should accord with internationally recognized human
 1193 rights standards;
- 1194 — **clear and transparent** Although confidentiality might sometimes be appropriate, the process and
 1195 outcome should be sufficiently open to public scrutiny and should give due weight to the public interest;
 1196 and
- 1197 — **based on dialogue and mediation** The process should look for mutually agreed solutions to
 1198 grievances through engagement between the parties. Where adjudication is desired, parties should retain
 1199 the right to seek this through separate, independent mechanisms.

1200 **6.3.7 Human rights issue 5: Discrimination and vulnerable groups**

1201 **6.3.7.1 Description of the issues**

1202 Discrimination involves any distinction, exclusion or preference that has the effect of nullifying equality of
 1203 treatment or opportunity, where that consideration is based on prejudice rather than a legitimate ground.
 1204 Illegitimate grounds for discrimination include but are not limited to: race, colour, gender, age, language,
 1205 property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds, disability,
 1206 pregnancy, belonging to an indigenous people, trade union affiliation, political affiliation or political or other
 1207 opinion. Emerging prohibited grounds also include marital or family status, personal relationships and health
 1208 status such as HIV/AIDS status. The prohibition of discrimination is one of the most fundamental principles of
 1209 international human rights law ^{[71][78][133][134][136][137][138][139][141][143][149][150][156]}.

1210 The full and effective participation and inclusion in society of all groups, including those who are vulnerable,
 1211 provides and increases opportunities for all organizations as well as the people concerned. An organization
 1212 has much to gain from taking an active approach to ensuring equal opportunity and respect for all individuals.

1213 Groups that have suffered persistent discrimination, leading to entrenched disadvantages, are vulnerable to
 1214 further discrimination, and their human rights should be the focus of additional attention in terms of protection
 1215 and respect by organizations. While vulnerable groups typically include those mentioned in 6.3.7.2, there may
 1216 be other vulnerable groups in the particular community in which an organization operates.

1217 Discrimination can also be indirect. This occurs when an apparently neutral provision, criterion or practice
 1218 would put persons with a particular attribute at a disadvantage compared with other persons, unless that
 1219 provision, criterion or practice is objectively justified by a legitimate aim and the means of achieving that aim
 1220 are appropriate and necessary.

1221 **6.3.7.2 Related actions and expectations**

1222 An organization should take care to ensure that it does not discriminate against employees, partners,
 1223 customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an
 1224 impact.

1225 An organization should examine its own operations and the operations of other parties within its sphere of
 1226 influence to determine whether direct or indirect discrimination is present. It should also ensure that it is not
 1227 contributing to discriminatory practices through the relationships connected to its activities. If this is the case
 1228 an organization should encourage and assist other parties in their responsibility to prevent discrimination. If
 1229 this is not successful it should reconsider its relations with such organizations. It may, for example, undertake
 1230 an analysis of typical ways in which it interacts with women, as compared with men, and consider whether
 1231 policies and decisions in this regard are objective or reflect stereotyped preconceptions. It may wish to seek
 1232 advice from local or international organizations with expertise in human rights. An organization may be guided
 1233 by the findings and recommendations of international or national monitoring or investigative procedures.

1234 An organization should consider facilitating the raising of awareness of their rights among members of
 1235 vulnerable groups.

- 1236 An organization should also contribute to redressing discrimination or the legacy of past discrimination,
 1237 wherever practicable. For example, it should strive to employ or do business with organizations operated by
 1238 people from groups historically discriminated against; where feasible, it should support efforts to increase
 1239 access to education, infrastructure or social services for groups denied full access.
- 1240 An organization can take a positive and constructive view of diversity among the people with whom it interacts.
 1241 It could consider not only the human rights aspects but also the gains for its own operations in terms of the
 1242 value added by the full development of multi-faceted human resources and relations.
- 1243 The following examples of vulnerable groups are described together with specific related actions and
 1244 expectations:
- 1245 — **Women and girls** comprise half of the world population, but they are frequently denied access to
 1246 resources and opportunities on equal terms with men and boys. Women have the right to enjoy all human
 1247 rights without discrimination, including in education, employment and economic and social activities as
 1248 well as the right to decide on marriage and family matters and the right to make decisions over their own
 1249 reproductive health. An organization's policies and activities should have due regard for women's rights
 1250 and promote the equal treatment of women and men in the economic, social and political spheres^{[133][149]}.
- 1251 — **People with disabilities** are often vulnerable, in part because of misperceptions about their skills and
 1252 abilities. An organization should contribute to ensuring that men and women with disabilities are accorded
 1253 dignity, autonomy and full participation in society. The principle of non-discrimination should be respected,
 1254 and organizations should consider making reasonable provisions for access to facilities.
- 1255 — **Children** are particularly vulnerable, in part because of their dependent status. In taking action that can
 1256 affect children, primary consideration should be given to the best interests of the child. The principles
 1257 of the Convention on the Rights of the Child, which include non-discrimination, a child's right to life,
 1258 survival, development and free expression, should always be respected and taken into
 1259 account^{[81][82][116][117][135][147][148]}. Organizations should have policies to prevent their employees engaging
 1260 in sexual and other forms of exploitation of children.
- 1261 — **Indigenous peoples** can be considered a vulnerable group because they have experienced systemic
 1262 discrimination that has included colonization, dispossession from their lands, separate status from other
 1263 citizens, and violations of their human rights. Indigenous peoples enjoy collective rights, and individuals
 1264 belonging to indigenous peoples share universal human rights, in particular the right to equal treatment
 1265 and opportunity. The collective rights include: self-determination (which means the right to determine their
 1266 identity, their political status and the way they want to develop); access to and management of traditional
 1267 land, water and resources; maintaining and enjoying their customs, culture, language and traditional
 1268 knowledge free from discrimination; and managing their cultural and intellectual property^{[75][154]}. An
 1269 organization should recognize and respect the rights of indigenous peoples when carrying out its
 1270 decisions and activities. An organization should recognize and respect the principle of non-discrimination
 1271 and the rights of individuals belonging to an indigenous people when carrying out decisions and activities.
- 1272 — **Migrants, migrant workers** and their families may also be vulnerable owing to their foreign or regional
 1273 origin, particularly if they are irregular or undocumented migrants. An organization should respect their
 1274 rights and contribute to promoting a climate of respect for the human rights of migrants, migrant workers
 1275 and their families^{[78][79][80][142]}.
- 1276 — **People discriminated against on the basis of descent, including caste.** Hundreds of millions of
 1277 people are discriminated against because of their hereditary status or descent. This form of discrimination
 1278 is based on a history of rights abuse justified by the wrongful notion that some people are considered
 1279 unclean or less worthy because of the group into which they are born. An organization should avoid such
 1280 practices and, where feasible, seek to contribute to eliminating these prejudices.
- 1281 — **People discriminated against on the basis of race.** People are discriminated against because of their
 1282 race, cultural identity and ethnic origin. There is a history of rights abuse justified by the wrongful notion
 1283 that some people are inferior because of their skin colour or culture. Racism is often present in regions
 1284 with a history of slavery or oppression of one racial group by another^{[141][150][156]}.

1285 — **Other vulnerable groups** include, for example, the elderly, the displaced, the poor, illiterate people,
1286 people living with HIV/AIDS and minority and religious groups.

1287 **6.3.8 Human rights issue 6: Civil and political rights**

1288 **6.3.8.1 Description of the issues**

1289 Civil and political rights include absolute rights such as the right to life, the right to a life with dignity, the right
1290 to freedom from torture, the right to security of person, the right to own property, liberty and integrity of the
1291 person, and the right to due process of law and a fair hearing when facing criminal charges. They further
1292 include freedom of opinion and expression, freedom of peaceful assembly and association, freedom to adopt
1293 and practise a religion, freedom to hold beliefs, freedom from arbitrary interference with privacy, family, home
1294 or correspondence, freedom from attacks on honour or reputation, the right of access to public services and
1295 the right to take part in elections ^{[143][152]}.

1296 **6.3.8.2 Related actions and expectations**

1297 An organization should respect all individual civil and political rights. Examples include, but are not limited to,
1298 the following:

1299 — life of individuals;

1300 — freedom of opinion and expression. An organization should not aim to suppress anyone's views or
1301 opinions, even when the person expresses criticism of the organization internally or externally;

1302 — freedom of peaceful assembly and of association;

1303 — freedom to seek, receive and impart information and ideas through any means, regardless of national
1304 borders;

1305 — the right to own property, alone or in association with others, and freedom from being arbitrarily deprived
1306 of property; and

1307 — access to due process and the right to a fair hearing before any internal disciplinary measure is taken.
1308 Any disciplinary measure should be proportionate and not involve physical punishment or inhuman or
1309 degrading treatment.

1310 **6.3.9 Human rights issue 7: Economic, social and cultural rights**

1311 **6.3.9.1 Description of the issue**

1312 Every person, as a member of society, has economic, social and cultural rights necessary for his or her dignity
1313 and personal development. These include the right to: education; work in just and favourable conditions;
1314 freedom of association; an adequate standard of health; a standard of living adequate for the physical and
1315 mental health and well-being of himself or herself and his or her family; food, clothing, housing, medical care
1316 and necessary social protection, such as security in the event of unemployment, sickness, disability, death of
1317 spouse, old age or other lack of livelihood in circumstances beyond his or her control; the practice of a religion
1318 and culture; and genuine opportunities to participate without discrimination in decision making that supports
1319 positive practices and discourages negative practices in relation to these rights ^[144].

1320 **6.3.9.2 Related actions and expectations**

1321 To respect these rights, an organization has a responsibility to exercise due diligence to ensure that it does
1322 not engage in activities that infringe, obstruct or impede the enjoyment of such rights. The following are
1323 examples of what an organization should do to respect these rights. An organization should assess the
1324 possible impacts of its decisions, activities, products and services, as well as new projects, on these rights,
1325 including the rights of the local population. Further, it should neither directly nor indirectly limit or deny access
1326 to an essential product or resource, such as water. For example, production processes should not

1327 compromise the supply of scarce drinking water resources. Organizations should, where appropriate, consider
 1328 adopting or maintaining specific policies to ensure the efficient distribution of essential goods and services
 1329 where this distribution is endangered.

1330 A socially responsible organization could also contribute to the fulfilment of such rights, when appropriate,
 1331 while keeping in mind the different roles and capacities of governments and other organizations related to the
 1332 provision of these rights.

1333 An organization may consider, for example:

1334 — facilitating access to, and where possible providing support and facilities for, education and lifelong
 1335 learning for community members;

1336 — joining efforts with other organizations and governmental institutions supporting respect for and
 1337 realization of economic, social and cultural rights;

1338 — exploring ways related to their core activities to contribute to the fulfilment of these rights; and

1339 — adapting goods or services to the purchasing ability of poor people.

1340 Economic, social and cultural rights, as with any other right, should also be considered in the local context.
 1341 Further guidance on related actions and expectations is provided in 6.8 on community involvement and
 1342 development.

1343 **6.3.10 Human rights issue 8: Fundamental principles and rights at work**

1344 **6.3.10.1 General**

1345 Fundamental principles and rights at work are focused on labour issues. They have been adopted by the
 1346 international community as basic human rights and as such are covered in the human rights section.

1347 **6.3.10.2 Description of the issue**

1348 The International Labour Organization (ILO) has identified fundamental rights at work^[54]. These include:

1349 — freedom of association and effective recognition of the right to collective bargaining;

1350 — the elimination of all forms of forced or compulsory labour;

1351 — the effective abolition of child labour; and

1352 — the elimination of discrimination regarding employment and occupation.

1353 **6.3.10.3 Related actions and expectations**

1354 Although these rights are legislated for in many jurisdictions, an organization should independently ensure that
 1355 it addresses the following matters:

1356 — **freedom of association and collective bargaining**^{[62][103]} Workers and employers, without distinction
 1357 whatsoever, have the right to establish and, subject only to the rules of the organization concerned, to join
 1358 organizations of their own choosing without previous authorization. Representative organizations formed
 1359 or joined by workers should be recognized for purposes of collective bargaining. Terms and conditions of
 1360 employment may be fixed by voluntary collective negotiation where workers so choose. Workers'
 1361 representatives should be given appropriate facilities that will enable them to do their work effectively and
 1362 allow them to perform their role without interference. Collective agreements should include provisions for
 1363 the settlement of disputes. Workers' representatives should be provided with information required for
 1364 meaningful negotiations. (See 6.4 for further information on freedom of association and on how freedom
 1365 of association and collective bargaining relate to social dialogue.)

- 1366 — **forced labour**^{[49][60]} An organization should not engage in or benefit from any use of forced or
 1367 compulsory labour. No work or service should be exacted from any person under the threat of any penalty
 1368 or when the work is not conducted voluntarily. An organization should not engage or benefit from prison
 1369 labour, unless the prisoners have been convicted in a court of law and their labour is under the
 1370 supervision and control of a public authority. Further, prison labour should not be used by private
 1371 organizations unless performed on a voluntary basis, as evidenced by, among other things, fair and
 1372 decent conditions of employment.
- 1373 — **equal opportunities and non-discrimination**^{[55][57][58]} An organization should confirm that its
 1374 employment policies are free from discrimination based on race, colour, gender, religion, national
 1375 extraction, social origin, political opinion, age, or disability. Emerging prohibited grounds also include
 1376 marital or family status, personal relationships, and health status such as HIV/AIDS status. These are in
 1377 line with the general principle that hiring policies and practices, earnings, employment conditions, access
 1378 to training and promotion, and termination of employment should be based only on the requirements of
 1379 the job. Hiring policies and practices, earnings, employment conditions, access to training and promotion,
 1380 and termination of employment should be based only on the requirements of the job. Organizations
 1381 should also take steps to prevent harassment in the workplace by:
- 1382 — regularly assessing the impact of its policies and activities on promotion of equal opportunities and
 1383 non-discrimination;
- 1384 — taking positive actions to provide for the protection and advancement of vulnerable groups This might
 1385 include establishing workplaces for persons with disabilities to help them earn a living under suitable
 1386 conditions, and establishing or participating in programmes that address issues such as promotion of
 1387 employment for youth and older workers, equal employment opportunities for women and more
 1388 balanced representation of women in senior positions.
- 1389 — **child labour**^{[81][82][116][117]} The minimum age for employment is determined through international
 1390 instruments (see Box 7). Organizations should not engage in or benefit from any use of child labour. If an
 1391 organization has child labour in its operations or within its sphere of influence, it should, as far as possible,
 1392 ensure not only that the children are removed from work, but also that they are provided with appropriate
 1393 alternatives, in particular, education. Light work that does not harm a child or interfere with school
 1394 attendance or with other activities necessary to a child's full development (such as recreational activities)
 1395 is not considered child labour.

Box 7 — Child labour

ILO Conventions^{[81][116]} provide the framework for national law to prescribe a minimum age for admission to
 employment or work that must not be less than the age for completing compulsory schooling, and in any case
 not less than 15 years. In countries where economic and educational facilities are less well developed, the
 minimum age may be as low as 14 years. Exception may also be made from 13 or 12 years for “light
 work”^{[81][82]}. The minimum age for hazardous work — work that is likely to harm the health, safety or morals of
 the child as a consequence of its nature or the circumstances under which it is carried out — is 18 years for all
 countries^{[116][117]} (see table below).

The term “child labour” should not be confused with “youth employment” or “student work”, which may be both
 legitimate and desirable if performed as part of a genuine apprenticeship or training programme that complies
 with applicable laws and regulations.

Child labour is a form of exploitation that is a violation of a human right. Child labour damages a child's
 physical, social, mental, psychological and spiritual development. Child labour deprives boys and girls of their
 childhood and their dignity. They are deprived of an education and may be separated from their families.
 Children who do not complete their basic education are likely to remain illiterate and never acquire the skills
 needed to get a job that enables them to contribute to the development of a modern economy. Consequently
 child labour results in under-skilled, unqualified workers and jeopardizes future improvements of skills in the
 workforce and future economic and social development. Child labour may also deprive youth and adult
 workers of work, and depress wages.

1415 An organization should make efforts to eliminate all forms of child labour. Efforts to eliminate the worst forms
 1416 of child labour should not be used to justify other forms of child labour. An organization should analyse the
 1417 different circumstances of girls and boys and the different ways in which children from ethnic populations or
 1418 populations that are discriminated against are affected, so that preventive and corrective measures can be
 1419 targeted and effective. When children below the legal working age are found in the workplace, measures
 1420 should be taken to remove them from work. To the extent possible, an organization should help the child who
 1421 has been removed from the workplace and his or her family to access adequate services and viable
 1422 alternatives to ensure that he or she does not end up in the same or a worse situation, either working
 1423 elsewhere or being exploited.

1424 Effectively eliminating child labour requires broad collaboration in society. An organization should co-operate
 1425 with other organizations and government agencies to release children from work into free, full-time and quality
 1426 education.

	Developed countries	Developing countries
Regular work	at least 15 years	at least 14 years
Hazardous work	18 years	18 years
Light work	13 years	12 years

1427

1428 6.4 Labour practices

1429 6.4.1 Overview of labour practices

1430 6.4.1.1 Organizations and labour practices

1431 The labour practices of an organization encompass all policies and practices relating to work performed within,
 1432 by or on behalf of the organization, including subcontracted work.

1433 Labour practices extend beyond the relationship of an organization with its direct employees or the
 1434 responsibilities that an organization has at a workplace that it owns or directly controls.

1435 Labour practices include the recruitment and promotion of workers; disciplinary and grievance procedures; the
 1436 transfer and relocation of workers; termination of employment; training and skills development; health, safety
 1437 and industrial hygiene; and any policy or practice affecting conditions of work, in particular working time and
 1438 remuneration. Labour practices also include the recognition of worker organizations and representation and
 1439 participation of both worker and employer organizations in collective bargaining, social dialogue and tripartite
 1440 consultation (see Box 8) to address social issues related to employment.

1441

Box 8 — The International Labour Organization

1442 The International Labour Organization (ILO) is a United Nations agency with a tripartite structure (governments,
 1443 workers and employers) that was established for the purpose of setting international labour standards. These
 1444 minimum standards are legal instruments setting out universal basic principles and rights at work. They pertain
 1445 to workers everywhere, working in any type of organization, and are intended to prevent unfair competition
 1446 based on exploitation and abuse. ILO standards are developed by tripartite negotiation at the international
 1447 level among governments, workers and employers, and are adopted by a vote of the three constituents.

1448 ILO instruments are kept up to date through a review process and through the jurisprudence of a formal
 1449 supervisory mechanism that interprets the meaning and proper application of ILO standards. ILO Conventions
 1450 and Recommendations, together with the ILO Declaration on Fundamental Principles and Rights at Work
 1451 1998^[54] and the ILO's Tripartite Declaration of Principles Concerning Multinational Enterprises and Social
 1452 Policy 1977 (last revised 2006)^[74], constitute the most authoritative guidance regarding labour practices and
 1453 some other important social issues.

1454 The ILO seeks to promote opportunities for women and men to obtain decent and productive work, which it
 1455 defines as work performed in conditions of freedom, equity, security and human dignity.

1456 **6.4.1.2 Labour practices and social responsibility**

1457 The creation of jobs, as well as wages and other compensation paid for work performed, are among an
1458 organization's most important economic and social contributions. Meaningful and productive work is an
1459 essential element in human development; standards of living are improved through full and secure
1460 employment. Its absence is a primary cause of social problems. Labour practices have a major impact on
1461 respect for the rule of law and on the sense of fairness present in society: socially responsible labour practices
1462 are essential to social justice, stability and peace^[67].

1463 **6.4.2 Principles and considerations**

1464 **6.4.2.1 Principles**

1465 A fundamental principle in the ILO's 1944 Declaration of Philadelphia^[72] is that labour is not a commodity. This
1466 means that workers should not be treated as a factor of production and subjected to the same market forces
1467 that apply to commodities. The inherent vulnerability of workers and the need to protect their basic rights is
1468 reflected in the Universal Declaration of Human Rights and the International Covenant on Economic, Social
1469 and Cultural Rights^{[144][156]}. The principles involved include the right of everyone to earn a living by freely
1470 chosen work, and the right to just and favourable conditions of work.

1471 **6.4.2.2 Considerations**

1472 The human rights recognized by the ILO as constituting fundamental rights at work are addressed in 6.3.10.
1473 Many other ILO conventions and recommendations complement and reinforce various provisions in the
1474 Universal Declaration of Human Rights and its two covenants mentioned in Box 6 and can be used as a
1475 source of practical guidance on the meaning of various human rights.

1476 The primary responsibility for ensuring fair and equitable treatment for workers lies with governments. This is
1477 achieved through:

1478 — adopting legislation consistent with the Universal Declaration of Human Rights and applicable ILO labour
1479 standards;

1480 — enforcing that legislation, including through the development and funding of national labour inspection
1481 systems; and

1482 — ensuring that workers and organizations have the necessary access to justice.

1483 Labour laws and practices will vary from country to country.

1484 Where governments have failed to legislate, an organization should abide by the principles underlying these
1485 international instruments. Where the law is adequate, an organization should abide by the law, even if
1486 government enforcement is inadequate.

1487 It is important to distinguish between the government's role as the organ of state and its role as an employer.
1488 Government bodies or state-owned organizations have the same responsibilities for their labour practices as
1489 other organizations.

1490 **6.4.3 Labour practices issue 1: Employment and employment relationships**

1491 **6.4.3.1 Description of the issue**

1492 The significance of employment for human development is universally accepted. As an employer, an
1493 organization contributes to one of the most widely accepted objectives of society, namely the improvement of
1494 standards of living through full and secure employment and decent work.

1495 Every country provides a legal framework that regulates the relationship between employers and employees.
1496 Although the precise tests and criteria to determine whether an employment relationship exists vary from one

1497 country to another, the fact that the power of the contracting parties is not equal and that employees therefore
1498 require additional protection is universally accepted, and forms the basis for labour law.

1499 The employment relationship confers rights and imposes obligations on both employers and employees in the
1500 interest of both the organization and society.

1501 Not all work is performed within an employment relationship. Work and services are also performed by men
1502 and women who are self-employed; in these situations the parties are considered independent of each other
1503 and have a more equal and commercial relationship. The distinction between employment and commercial
1504 relationships is not always clear and is sometimes wrongly labelled, with the consequence that workers do not
1505 always receive the protections and rights that they are entitled to receive. It is important for both society and
1506 the individual performing work that the appropriate legal and institutional framework be recognized and
1507 applied. Whether work is performed under an employment contract or a commercial contract, all parties to a
1508 contract are entitled to understand their rights and responsibilities and to have appropriate recourse in the
1509 event that the terms of the contract are not respected^[56].

1510 In this context, labour is understood to be work performed for compensation and does not include activities
1511 undertaken by genuine volunteers. However, organizations should adopt policies and measures to address
1512 their legal liability and duty of care concerning volunteers.

1513 **6.4.3.2 Related actions and expectations**

1514 An organization should:

1515 — be confident that all work is performed by women and men who are legally recognized as employees or
1516 who are legally recognized as being self-employed;

1517 — not seek to avoid the obligation that the law places on the employer by disguising relationships that would
1518 otherwise be recognized as an employment relationship under the law;

1519 — recognize the importance of secure employment to both the individual worker and to society: use active
1520 workforce planning to avoid the use of work performed on a casual basis or the excessive use of work
1521 performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal;

1522 — provide reasonable notice, timely information and, jointly with worker representatives where they exist,
1523 consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its
1524 operations, such as closures that affect employment^{[107][108]};

1525 — ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour
1526 practice;

1527 — eliminate any arbitrary or discriminatory dismissal practices^{[107][108]};

1528 — protect personal data and privacy of workers^[52];

1529 — take steps to ensure that work is contracted or sub-contracted only to organizations that are legally
1530 recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide
1531 decent working conditions. An organization should use only those labour intermediaries who are legally
1532 recognized and where other arrangements for the performance of work confer legal rights on those
1533 performing the work^{[95][96]}. Home workers should not be treated worse than other wage earners^[68];

1534 — not benefit from unfair, exploitative or abusive labour practices of its partners, suppliers or subcontractors,
1535 including home workers. An organization should make reasonable efforts to encourage organizations in
1536 its sphere of influence to follow responsible labour practices, recognizing that a high level of influence is
1537 likely to correspond to a high level of responsibility to exercise that influence. Depending upon the
1538 situation and influence, reasonable efforts could include: establishing contractual obligations on suppliers
1539 and subcontractors; making unannounced visits and inspections; and exercising due diligence in
1540 supervising contractors and intermediaries. Where suppliers and subcontractors are expected to comply

1541 with a code of labour practice, the code should be consistent with the Universal Declaration of Human
1542 Rights and the principles underlying applicable ILO labour standards (see 5.2.3 for additional information
1543 about responsibilities in the sphere of influence); and

1544 — where operating internationally, endeavour to increase the employment, occupational development,
1545 promotion and advancement of nationals of the host country. This includes sourcing and distributing
1546 through local enterprises where practicable^[74].

1547 **6.4.4 Labour practices issue 2: Conditions of work and social protection**

1548 **6.4.4.1 Description of the issue**

1549 Conditions of work include wages and other forms of compensation, working time, rest periods, holidays,
1550 disciplinary and dismissal practices, maternity protection and welfare matters such as safe drinking water,
1551 sanitation, canteens and access to medical services. Many of the conditions of work are set by national laws
1552 and regulations or by legally binding agreements between those for whom work is performed and those who
1553 perform work. The employer determines many of the conditions of work.

1554 Conditions of work greatly affect the quality of life of workers and their families and also economic and social
1555 development. Fair and appropriate consideration should be given to the quality of conditions of work.

1556 Social protection refers to all legal guarantees and organizational policies and practices to mitigate the
1557 reduction or loss of income in case of employment injury, illness, maternity, parenthood, old age,
1558 unemployment, disability or financial hardship and to provide medical care and family benefit. Social
1559 protection plays an important role in preserving human dignity and establishing a sense of fairness and social
1560 justice. Generally, the primary responsibility for social protection lies with the state.

1561 **6.4.4.2 Related actions and expectations**

1562 An organization should:

1563 — ensure that the conditions of work comply with national laws and regulations and are consistent with
1564 applicable international labour standards;

1565 — respect higher levels of provision established through other applicable legally binding instruments such as
1566 collective agreements;

1567 — observe at least those minimum provisions defined in international labour standards as established by the
1568 ILO, especially where national legislation has not yet been adopted;

1569 — provide decent conditions of work with regard to wages^{[83][84][97][98]}, hours of work^{[61][65][66][85][86][102]}, weekly
1570 rest, holidays^{[63][64][109][110][111]} health and safety, maternity protection^{[76][77][106]} and ability to combine work
1571 with family responsibilities^{[114][115]};

1572 — wherever possible, allow observance of national or religious traditions and customs;

1573 — provide conditions of work for all workers that permit, to the greatest extent possible, work-life balance
1574 and are comparable with those offered by similar employers in the locality concerned^[74];

1575 — provide wages and other forms of remuneration in accordance with national laws, regulations or collective
1576 agreements. An organization should pay wages at least adequate for the needs of workers and their
1577 families. In doing so, it should take into account the general level of wages in the country, the cost of
1578 living, social security benefits and the relative living standards of other social groups. It should also
1579 consider economic factors, including requirements of economic development, levels of productivity and
1580 the desirability of attaining and maintaining a high level of employment. In determining wages and
1581 working conditions that reflect these considerations, an organization should bargain collectively with its
1582 workers or their representatives, in particular trade unions, where they so wish, in accordance with
1583 national systems for collective bargaining^{[74][103]};

- 1584 — provide equal pay for work of equal value^{[57][58]};
- 1585 — pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by
1586 laws, regulations or collective agreements^{[97][98][99]};
- 1587 — comply with any obligation concerning the provision of social protection for workers in the country of
1588 operation^[74];
- 1589 — respect the right of workers to adhere to normal or agreed working hours established in laws, regulations
1590 or collective agreements. It should also provide workers with weekly rest and paid annual
1591 leave^{[63][64][109][110]};
- 1592 — respect the family responsibilities of workers by providing reasonable working hours, parental leave and,
1593 when possible, childcare and other facilities that can help workers achieve a proper work-life balance; and
- 1594 — compensate workers for overtime in accordance with laws, regulations or collective agreements. When
1595 requesting workers to work overtime, an organization should take into account the interests, safety and
1596 well-being of the workers concerned and any hazard inherent in the work. An organization should comply
1597 with laws and regulations prohibiting mandatory and non-compensated overtime^{[83][84][97][98][99]}, and always
1598 respect the basic human rights of workers concerning forced labour^[60].

1599 **6.4.5 Labour practices issue 3: Social dialogue**

1600 **6.4.5.1 Description of the issue**

1601 Social dialogue includes all types of negotiation, consultation or exchange of information between or among
1602 representatives of governments, employers and workers, on matters of common interest relating to economic
1603 and social concerns. It could take place between employer and worker representatives, on matters affecting
1604 their interests, and could also include governments where broader factors, such as legislation and social
1605 policy, are at stake.

1606 Independent parties are required for social dialogue. Worker representatives should be freely elected, in
1607 accordance with national laws, regulations or collective agreements, by either the members of their trade
1608 union or by the workers concerned. They should not be designated by the government or the employer. At the
1609 level of the organization, social dialogue takes various forms, including information and consultation
1610 mechanisms such as works councils and collective bargaining. Trade unions and employers' organizations, as
1611 the chosen representatives of the respective parties, have a particularly important role to play in social
1612 dialogue.

1613 Social dialogue is based on the recognition that employers and workers have both competing and mutual
1614 interests, and in many countries plays a significant role in industrial relations, policy formulation and
1615 governance.

1616 Effective social dialogue provides a mechanism for developing policy and finding solutions that take into
1617 account the priorities and needs of both employers and workers, and thus results in outcomes that are
1618 meaningful and long lasting for both the organization and society. Social dialogue can contribute to
1619 establishing participation and democratic principles in the workplace, to better understanding between the
1620 organization and those who perform its work and to healthy labour-management relations, thus minimizing
1621 resort to costly industrial disputes. Social dialogue is a powerful means for managing change. It can be used
1622 to design skills development programmes contributing to human development and enhancing productivity, or
1623 to minimize the adverse social impacts of change in the operations of organizations. Social dialogue could
1624 also include transparency on social conditions of subcontractors.

1625 Social dialogue can take many forms and can occur at various levels. Workers may wish to form groups with a
1626 broader occupational, inter-occupational or geographical coverage. Employers and workers are in the best
1627 position to decide jointly the most appropriate level. One way to do this is by adopting framework agreements
1628 supplemented by local organization-level agreements in accordance with national law or practice.

1629 At times, social dialogue may address contentious matters, in which case the parties can establish a dispute
1630 resolution process. Social dialogue can also concern grievances for which a complaints mechanism is
1631 important, particularly in countries where the fundamental principles and rights at work are not adequately
1632 protected. Such a grievance mechanism may also apply to a subcontracted workforce.

1633 International social dialogue is a growing trend, and includes regional and global dialogue and agreements
1634 between organizations operating internationally and international trade union organizations.

1635 **6.4.5.2 Related actions and expectations**

1636 An organization should^{[53][59][113]}.

1637 — recognize the importance for organizations of social dialogue institutions, including at the international
1638 level, and applicable collective bargaining structures;

1639 — respect at all times the right of workers to form or join their own organizations to advance their interests or
1640 to bargain collectively;

1641 — not obstruct workers who seek to form or join their own organizations and to bargain collectively, for
1642 instance by dismissing or discriminating against them, through reprisals or by making any direct or
1643 indirect threat so as to create an atmosphere of intimidation or fear;

1644 — where changes in operations would have major employment impacts, provide reasonable notice to the
1645 appropriate government authorities and representatives of the workers so that the implications may be
1646 examined jointly to mitigate any adverse impact to the greatest possible extent;

1647 — as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker
1648 representatives with access to authorized decision makers, to workplaces, to the workers they represent,
1649 to facilities necessary to perform their role and to information that will allow them to have a true and fair
1650 picture of the organization's finances and activities; and

1651 — refrain from encouraging governments to restrict the exercise of the internationally recognized rights of
1652 freedom of association and collective bargaining. For example, organizations should avoid locating a
1653 subsidiary or sourcing from companies located in specialized industrial zones where freedom of
1654 association is restricted or prohibited, even if national regulation recognizes that right, and they should
1655 refrain from participating in incentive schemes based on such restrictions.

1656 Organizations may also wish to consider participating, as appropriate, in employers' organizations as a means
1657 of creating opportunities for social dialogue and extending their expression of social responsibility through
1658 such channels.

1659 **6.4.6 Labour practices issue 4: Health and safety at work**

1660 **6.4.6.1 Description of the issue**

1661 Health and safety at work concerns the promotion and maintenance of the highest degree of physical, mental
1662 and social well-being of workers and prevention of harm to health caused by working conditions. It also relates
1663 to the protection of workers from risks to health and the adaptation of the occupational environment to the
1664 physiological and psychological needs of workers.

1665 The financial and social burden on society of work-related illness, injuries and death is heavy. Accidental and
1666 chronic pollution and other workplace hazards that are harmful for workers may also have impacts on
1667 communities and the environment. (For more information on environmental hazards, see 6.5.) Health and
1668 safety concerns arise over dangerous equipment, processes, practices and substances (chemical, physical
1669 and biological).

1670 **6.4.6.2 Related actions and expectations**

- 1671 An organization should^{[50][51][70][72][86][87][88][89][90][99][100][101][103][104][105][112]}.
- 1672 — develop, implement and maintain an occupational health and safety policy based on the principle that
1673 strong safety and health standards and organizational performance are mutually supportive and
1674 reinforcing;
 - 1675 — understand and apply principles of health and safety management, including the hierarchy of controls:
1676 elimination, substitution, engineering controls, administrative controls, work procedures and personal
1677 protective equipment;
 - 1678 — analyse and control the health and safety risks involved in its activities;
 - 1679 — communicate the requirement that workers should follow all safe practices at all times and ensure that
1680 workers follow the proper procedures;
 - 1681 — provide the safety equipment needed, including personal protective equipment, for the prevention of
1682 occupational injuries, diseases and accidents, as well as for dealing with emergencies;
 - 1683 — record and investigate all health and safety incidents and problems in order to minimize or eliminate
1684 them;
 - 1685 — address the specific ways in which occupational safety and health (OSH) risks differently affect women
1686 (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in
1687 particular circumstances such as people with disabilities, inexperienced or younger workers;
 - 1688 — provide equal health and safety protection for part-time and temporary workers, as well as subcontracted
1689 workers;
 - 1690 — strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness;
 - 1691 — provide adequate training to all personnel on all relevant matters;
 - 1692 — respect the principle that workplace health and safety measures should not involve monetary
1693 expenditures by workers; and
 - 1694 — base its health, safety and environment systems on the participation of the workers concerned (see
1695 Box 9) and recognize and respect the rights of workers to:
 - 1696 — obtain timely, full and accurate information concerning health and safety risks and the best practices
1697 used to address these risks;
 - 1698 — freely inquire into and be consulted on all aspects of their health and safety related to their work;
 - 1699 — refuse work that is reasonably considered to pose an imminent or serious danger to their life or
1700 health or to the lives and health of others;
 - 1701 — seek outside advice from workers' and employers' organizations and others who have expertise;
 - 1702 — report health and safety matters to the appropriate authorities;
 - 1703 — participate in health and safety decisions and activities, including investigation of incidents and
1704 accidents; and
 - 1705 — be free of the threat of reprisals for doing any of these things^{[18][19][36][38][55][56][57][58][68][69][72][73][80]}.

Box 9 — Joint labour-management health and safety committees

1706
1707 An effective occupational health and safety programme depends on the involvement of workers. Joint labour-
1708 management health and safety committees can be the most important part of an organization's health and
1709 safety programme. Joint committees can:

- 1710 — gather information;
- 1711 — develop and disseminate safety manuals and training programmes;
- 1712 — report, record and investigate accidents; and
- 1713 — inspect and respond to problems raised by workers or management.

1714 Worker representatives on these committees should not be appointed by management but elected by the
1715 workers themselves. Membership in these committees should be equally divided among management and
1716 worker representatives and should include both men and women, whenever possible. The committees should
1717 be of sufficient size for all shifts, sections and locations of the organization to be represented. They should not
1718 be considered a substitute for works councils or workers' organizations.

1719 **6.4.7 Labour practices issue 5: Human development and training in the workplace**

1720 **6.4.7.1 Description of the issue**

1721 Human development includes the process of enlarging people's choices by expanding human capabilities and
1722 functioning, thus enabling women and men to lead long and healthy lives, to be knowledgeable and to have a
1723 decent standard of living. Human development also includes access to political, economic and social
1724 opportunities for being creative and productive and for enjoying self-respect and a sense of belonging to a
1725 community and contributing to society.

1726 Organizations can use workplace policy and initiatives to further human development by addressing important
1727 social concerns, such as fighting discrimination, balancing family responsibilities, promoting health and well-
1728 being and improving the diversity of their workforces. They can also use workplace policy and initiatives to
1729 increase the capacity and employability of individuals. Employability refers to the experiences, competencies
1730 and qualifications that increase an individual's capacity to secure and retain decent work.

1731 **6.4.7.2 Related actions and expectations**

1732 An organization should ^{[69][70][74][91][92][93][94]}:

- 1733 — provide all workers at all stages of their work experience with access to skills development, training and
1734 apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis;
- 1735 — ensure that, when necessary, workers being made redundant are helped to access assistance for new
1736 employment, training and counselling;
- 1737 — establish joint labour-management programmes that promote health and well-being.

1738 **6.5 The environment**

1739 **6.5.1 Overview of the environment**

1740 **6.5.1.1 Organizations and the environment**

1741 The decisions and activities of organizations invariably have an impact on the environment no matter where
1742 the organizations are located. These impacts may be associated with the organization's use of resources, the

1743 location of the activities of the organization, the generation of pollution and wastes, and the impacts of the
 1744 organization's activities on natural habitats. To reduce their environmental impacts, organizations should
 1745 adopt an integrated approach that takes into consideration the direct and indirect economic, social, health and
 1746 environmental implications of their decisions and activities.

1747 6.5.1.2 The environment and social responsibility

1748 Society is facing many environmental challenges, including the depletion of natural resources, pollution,
 1749 climate change, destruction of habitats, loss of species, the collapse of whole ecosystems and the
 1750 degradation of urban and rural human settlements. As the world population grows and consumption increases,
 1751 these changes are increasing threats to human security and the health and well being of society. There is a
 1752 need to identify options to reduce and eliminate unsustainable volumes and patterns of production and
 1753 consumption and to ensure that the resource consumption per person becomes sustainable. Environmental
 1754 matters at the local, regional and global level are interconnected. Addressing them requires a comprehensive,
 1755 systematic and collective approach.

1756 Environmental responsibility is a precondition for the survival and prosperity of human beings. It is therefore
 1757 an important aspect of social responsibility. Environmental matters are closely linked to other social
 1758 responsibility core subjects and issues. Environmental education and capacity building is fundamental in
 1759 promoting the development of sustainable societies and lifestyles.

1760 Relevant technical tools, such as standards from the ISO 14000 series of standards
 1761 ^{[7][8][9][10][11][12][13][14][15][16][17][18][19][20][21][22][23][24][25][26][27][28][29][30][31][32][33]}, can be used as an overall framework to
 1762 assist an organization in addressing environmental issues in a systematic manner and should be considered
 1763 when evaluating environmental performance, quantifying and reporting greenhouse gas emissions, life cycle
 1764 assessment, design for the environment, environmental labelling and environmental communication.

1765 6.5.2 Principles and considerations

1766 6.5.2.1 Principles

1767 An organization should respect and promote the following environmental principles:

1768 — **environmental responsibility** In addition to complying with law and regulations, an organization
 1769 should assume responsibility for the environmental impacts caused by its activities in rural or urban areas
 1770 and the broader environment. In recognition of ecological limits, it should act to improve its own
 1771 performance, as well as the performance of others within its sphere of influence;

1772 — **the precautionary approach** This is drawn from the Rio Declaration on Environment and
 1773 Development^[158] and subsequent declarations and agreements^{[130][145][172]}, which advance the concept
 1774 that where there are threats of serious or irreversible damage to the environment or human health, lack of
 1775 full scientific certainty should not be used as a reason for postponing cost-effective measures to prevent
 1776 environmental degradation or damage to human health. When considering the cost effectiveness of a
 1777 measure, an organization should consider the long-term costs and benefits of that measure, not only the
 1778 short-term costs to that organization;

1779 — **environmental risk management** An organization should implement programmes using a risk-
 1780 based and sustainability perspective to assess, avoid, reduce and mitigate environmental risks and
 1781 impacts from its activities. An organization should develop and implement awareness-raising activities
 1782 and emergency response procedures to reduce and mitigate environmental, health and safety impacts
 1783 caused by accidents and to communicate information about environmental incidents to appropriate
 1784 authorities and local communities; and

1785 — **polluter pays** An organization should bear the cost of pollution caused by its activities according to
 1786 either the extent of the environmental impact on society and the remedial action required, or the degree to
 1787 which the pollution exceeds an acceptable level (see Principle 16 of the Rio Declaration^[158]). An
 1788 organization should endeavour to internalize the cost of pollution and quantify the economic and
 1789 environmental benefits of preventing pollution in preference to mitigating its impacts based on the

1790 “polluter pays” principle. An organization may choose to co-operate with others to develop economic
1791 instruments such as contingency funds to cope with costs of major environmental incidents.

1792 6.5.2.2 Considerations

1793 In its environmental management activities, an organization should assess the relevance of, and employ as
1794 appropriate, the following approaches and strategies:

1795 — **life cycle approach** The main objectives of a life cycle approach are to reduce the environmental
1796 impacts of products and services as well as to improve their socio-economic performance throughout
1797 their life cycle, that is, from extraction of raw materials and energy generation, through production and
1798 use, to end-of life disposal or recovery. An organization should focus on innovations, not only on
1799 compliance, and should commit to continuous improvements in its environmental performance;

1800 — **environmental impact assessment** An organization should assess environmental impacts before
1801 starting a new activity or project and use the results of the assessment as part of the decision-making
1802 process;

1803 — **cleaner production and eco-efficiency** These are strategies for satisfying human needs by using
1804 resources more efficiently and by generating less pollution and waste. An important focus is on making
1805 improvements at the source rather than at the end of a process or activity. Cleaner and safer production
1806 and eco-efficiency approaches include: improving maintenance practices; upgrading or introducing new
1807 technologies or processes; reducing materials and energy use; using renewable energy; rationalizing the
1808 use of water; eliminating or safely managing toxic and hazardous materials and wastes; and improving
1809 product and service design;

1810 — **a product-service system approach** This can be used to shift the focus of market interactions from
1811 selling or providing products (that is, transfer of ownership through one-time sale or lease/rental) to selling
1812 or providing a system of products and services that jointly fulfil customer needs (by a variety of service
1813 and delivery mechanisms). Product-service systems include product lease, product renting or sharing,
1814 product pooling and pay-for-service. Such systems can reduce material use, decouple revenues from
1815 material flows, and involve stakeholders in promoting extended producer responsibility through the life
1816 cycle of the product and accompanying service;

1817 — **use of environmentally sound technologies and practices** An organization should seek to adopt
1818 and, where appropriate, promote the development and diffusion of environmentally sound technologies
1819 and services (see Principle 9 of the Rio Declaration^[158]);

1820 — **sustainable procurement** In its purchasing decisions, an organization should take into account the
1821 environmental, social and ethical performance of the products or services being procured, over their
1822 entire life cycles. Where possible, it should give preference to products or services with minimized
1823 impacts, making use of reliable and effective independently verified labelling schemes or other verification
1824 schemes, such as eco-labelling or auditing activities; and

1825 — **learning and awareness raising** An organization should create awareness and promote
1826 appropriate learning to support the environmental efforts within the organization and its sphere of
1827 influence.

1828 6.5.3 Environmental issue 1: Prevention of pollution

1829 6.5.3.1 Description of the issue

1830 An organization can improve its environmental performance by preventing pollution, including:

1831 — **emissions to air** An organization's emissions to air of pollutants such as lead, mercury, volatile
1832 organic compounds (VOCs), sulphur oxides (SO_x), nitrogen oxides (NO_x), dioxins, particulates and
1833 ozone-depleting substances can cause environmental and health impacts that affect individuals differently.
1834 These emissions may come directly from an organization's facilities and activities, or be caused indirectly
1835 by the use or end-of-life handling of its products and services or the generation of the energy it consumes;

- 1836 — **discharges to water** An organization may cause water to become polluted through direct,
 1837 intentional or accidental discharges into surface water bodies, including the marine environment,
 1838 unintentional runoff to surface water or infiltration to ground water. These discharges may come directly
 1839 from an organization's facilities, or be caused indirectly by the use of its products and services;
- 1840 — **waste management** An organization's activities may lead to the generation of liquid or solid waste
 1841 that, if improperly managed, may cause contamination of air, water, land, soils and outer space.
 1842 Responsible waste management seeks avoidance of waste. It follows the waste reduction hierarchy, that
 1843 is: source reduction, reuse, recycling and reprocessing, waste treatment and waste disposal. The waste
 1844 reduction hierarchy should be used in a flexible manner based on the life cycle approach. Hazardous
 1845 waste, including radioactive waste, should be managed in an appropriate and transparent manner;
- 1846 — **use and disposal of toxic and hazardous chemicals** An organization utilizing or producing toxic and
 1847 hazardous chemicals (both naturally occurring and man-made) can adversely affect ecosystems and
 1848 human health through acute (immediate) or chronic (long-term) impacts resulting from emissions or
 1849 releases. These can affect individuals differently, depending on age and gender; and
- 1850 — **other identifiable forms of pollution** An organization's activities, products and services may
 1851 cause other forms of pollution that negatively affect the health and well being of communities and that can
 1852 affect individuals differently. These include noise, odour, visual impressions, light pollution, vibration,
 1853 electromagnetic emissions, radiation, infectious agents (for example, viral or bacterial), emissions from
 1854 diffused or dispersed sources and biological hazards (for example, invasive species).

1855 6.5.3.2 Related actions and expectations

1856 To improve the prevention of pollution from its activities, an organization should:

- 1857 — identify the aspects and impacts of its decisions and activities on the surrounding environment;
- 1858 — identify the sources of pollution and waste related to its activities;
- 1859 — measure, record and report on its significant sources of pollution and reduction of pollution, water
 1860 consumption, waste generation and energy consumption;
- 1861 — implement measures aimed at preventing pollution and waste, using the waste management hierarchy,
 1862 and ensuring proper management of unavoidable pollution and waste^[118];
- 1863 — engage with local communities regarding actual and potential polluting emissions and waste, related
 1864 health risks, and actual and proposed mitigation measures;
- 1865 — implement measures to progressively reduce and minimize direct and indirect pollution within its control of
 1866 influence, in particular through development and promotion of fast uptake of more environmentally
 1867 friendly products and services;
- 1868 — publicly disclose the amounts and types of relevant and significant toxic and hazardous materials used
 1869 and released, including the known human health and environmental risks of these materials for normal
 1870 operations as well as accidental releases;
- 1871 — systematically identify and avoid the use:
- 1872 — of banned chemicals defined by national law or of unwanted chemicals listed in international
 1873 conventions; and
- 1874 — where possible, of chemicals identified by scientific bodies or any other stakeholder with reasonable
 1875 and verifiable grounds as being of concern. An organization should also seek to prevent use of such
 1876 chemicals by organizations within its sphere of influence. Chemicals to avoid include, but are not
 1877 limited to: ozone-depleting substances^[166], persistent organic pollutants (POPs)^[172] and chemicals
 1878 covered under the Rotterdam Convention^[173], hazardous chemicals and pesticides (as defined by

1879 the World Health Organization), chemicals defined as carcinogenic (including exposure to smoke
1880 from tobacco products) or mutagenic, and chemicals that affect reproduction, are endocrine
1881 disrupting, or persistent, bio-accumulative and toxic (PBTs) or very persistent and very bio-
1882 accumulative (vPvBs);

1883 — implement an environmental accident prevention and preparedness programme and prepare an
1884 emergency plan covering accidents and incidents both on- and off-site and involving workers, partners,
1885 authorities, local communities and other relevant stakeholders. Such a programme should include, among
1886 other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and
1887 communication systems, as well as public education and information.

1888 6.5.4 Environmental issue 2: Sustainable resource use

1889 6.5.4.1 Description of the issue

1890 To ensure the availability of resources in the future, current patterns and volumes of consumption and
1891 production need to change so that they operate within the earth's carrying capacity. The sustainable use of
1892 renewable resources means that they are used at a rate that is less than, or equal to, their rate of natural
1893 replenishment. For non-renewable resources (such as fossil fuels, metals and minerals), long-term
1894 sustainability requires that the rate of use be less than the rate at which a renewable resource can be
1895 substituted for it. An organization can progress towards sustainable resource use by using electricity, fuels,
1896 raw and processed materials, land and water more responsibly, and by combining or replacing non-renewable
1897 resources with sustainable, renewable resources, for example, by using innovative technologies. Four key
1898 areas for efficiency improvements are:

1899 — **energy efficiency** An organization should implement energy efficiency programmes to reduce the
1900 energy demand of buildings, transportation, production processes, appliances and electronic equipment,
1901 the provision of services or other purposes. Efficiency improvements in energy use should also
1902 complement efforts to advance sustainable use of renewable resources such as solar energy, geothermal
1903 energy, hydroelectricity, tidal and wave energy, wind power and biomass;

1904 — **water conservation, use and access to water** Access to safe, reliable supplies of drinking water
1905 and sanitation services is a fundamental human need and a basic human right. The Millennium
1906 Development Goals (Box 13) include the provision of sustainable access to safe drinking water. An
1907 organization should conserve, reduce use of and reuse water in its own operations and stimulate water
1908 conservation within its sphere of influence;

1909 — **efficiency in the use of materials** An organization should implement materials efficiency
1910 programmes to reduce the environmental impact caused by the use of raw materials for production
1911 processes or for finished products used in its activities or in the delivery of its services. Materials
1912 efficiency programmes are based on identification of ways to increase the efficiency of raw material use
1913 within the sphere of influence of the organization. Use of materials causes numerous direct and indirect
1914 environmental impacts, associated, for example, with the impact on ecosystems of mining and forestry,
1915 and the emissions resulting from the use, transport and processing of materials; and

1916 — **minimized resource requirements of a product** Consideration should be given to the resource
1917 requirements of the finished product during use.

1918 6.5.4.2 Related actions and expectations

1919 In relation to all its activities an organization should:

1920 — identify the sources of energy, water and other resources used;

1921 — measure, record and report on its significant uses of energy, water and other resources;

1922 — implement resource efficiency measures to reduce its use of energy, water and other resources,
1923 considering best practice indicators and other benchmarks;

- 1924 — complement or replace non-renewable resources where possible with alternative sustainable, renewable
- 1925 and low-impact sources;
- 1926 — use recycled materials and reuse water as much as possible;
- 1927 — manage water resources to ensure fair access for all users within a watershed;
- 1928 — promote sustainable procurement;
- 1929 — consider adopting extended producer responsibility; and
- 1930 — promote sustainable consumption.

1931 **6.5.5 Environmental issue 3: Climate change mitigation and adaptation**

1932 **6.5.5.1 Description of the issue**

1933 It is recognized that emissions of greenhouse gases (GHG) from human activities, such as carbon dioxide
 1934 (CO₂), methane (CH₄) and nitrous oxide (N₂O), are very likely one of the causes of global climate change,
 1935 which is having significant impacts on the natural and human environment^[48]. Among the trends observed and
 1936 anticipated are: rising temperatures, changes in rainfall patterns, more frequent occurrences of extreme
 1937 weather events, rising sea levels, worsening water scarcity, and changes to ecosystems, agriculture and
 1938 fisheries. It is anticipated that climate change may pass a point beyond which changes would become far
 1939 more drastic and difficult to address.

1940 Every organization is responsible for some GHG emissions (either directly or indirectly) and will be affected in
 1941 some way by climate change. There are implications for organizations in terms of both minimizing their own
 1942 GHG emissions (mitigation) and planning for a changing climate (adaptation). Adapting to climate change has
 1943 social implications in the form of impacts on health, prosperity and human rights.

1944 **6.5.5.2 Related actions and expectations**

1945 **6.5.5.2.1 Climate change mitigation**

1946 To mitigate climate change impacts related to its activities an organization should:

- 1947 — identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope)
- 1948 of its responsibility;
- 1949 — measure, record and report on its significant GHG emissions, preferably using methods well defined in
- 1950 internationally agreed standards^[47] (see also Annex A for examples of initiatives and tools addressing
- 1951 GHG emissions);
- 1952 — implement optimized measures to progressively reduce and minimize the direct and indirect GHG
- 1953 emissions within its control and encourage similar actions within its sphere of influence;
- 1954 — review the quantity and type of significant fuels usage within the organization and implement programmes
- 1955 to improve efficiency and effectiveness^[146]. A life cycle approach should be undertaken to ensure net
- 1956 reduction in GHG emissions, even when low-emissions technologies and renewable energies are
- 1957 considered;
- 1958 — prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from
- 1959 land use and land use change, processes or equipment, including but not limited to heating, ventilation
- 1960 and air conditioning units;
- 1961 — realize energy savings wherever possible in the organization, including purchasing of energy efficient
- 1962 goods and development of energy efficient products and services; and

- 1963 — consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for
- 1964 example through supporting reliable emissions reduction programmes that operate in a transparent way,
- 1965 carbon capture and storage or carbon sequestration.

1966 **6.5.5.2.2 Climate change adaptation**

1967 To reduce vulnerability to climate change, an organization should:

- 1968 — consider future global and local climate projections to identify risks and integrate climate change
- 1969 adaptation into its decision making;
- 1970 — identify opportunities to avoid or minimize damage associated with climate change and where possible
- 1971 take advantage of opportunities, to adjust to changing conditions (see Box 10); and
- 1972 — implement measures to respond to existing or anticipated impacts and within its sphere of influence,
- 1973 contribute to building capacity of stakeholders to adapt.

Box 10 — Examples of climate change adaptation actions

1974 Examples of actions to adapt to changing climate conditions include:

- 1975 — planning for land use, zoning and infrastructure design and maintenance, taking account of the
- 1976 implications of a changing climate and greater climatic uncertainty and the possibility of increasingly
- 1977 severe weather, including floods, high winds, drought and water scarcity or intense heat;
- 1978
- 1979 — developing agricultural, industrial, medical and a range of other technologies and techniques and making
- 1980 them accessible to those in need, ensuring the security of drinking water, sanitation, food and other
- 1981 resources critical to human health;
- 1982 — supporting regional steps to reduce vulnerability to flooding. This includes restoring wetlands that can
- 1983 help manage flood water, and reducing the use of non-porous surfaces in urban areas; and
- 1984 — providing wide opportunities to increase awareness of the importance of adaptation and preventive
- 1985 measures for the resilience of society through education and other means.

1986 **6.5.6 Environmental issue 4: Protection of the environment, biodiversity and restoration of natural**

1987 **habitats**

1988 **6.5.6.1 Description of the issue**

1989 Since the 1960s, human activity has changed ecosystems more rapidly and extensively than in any

1990 comparable period in history. Rapidly growing demand for natural resources has resulted in a substantial and

1991 often irreversible loss of habitat and diversity of life on earth^[119]. Vast areas – both urban and rural – have

1992 been transformed by human action.

1993 An organization can become more socially responsible by acting to protect the environment and restore

1994 natural habitats and the various functions and services that ecosystems provide (such as food and water,

1995 climate regulation, soil formation and recreational opportunities)^[119]. Key aspects of this issue include:

- 1996 — **valuing and protecting biodiversity** Biodiversity is the variety of life in all its forms, levels and
- 1997 combinations; it includes ecosystem diversity, species diversity and genetic diversity^[167]. Protecting
- 1998 biodiversity aims to ensure the survival of terrestrial and aquatic species, genetic diversity and natural
- 1999 ecosystems^{[168][169]};
- 2000 — **valuing, protecting and restoring ecosystem services** Ecosystems contribute to the well-being of
- 2001 society by providing services such as food, water, fuel, flood control, soil, pollinators, natural fibres,

- 2002 recreation and the absorption of pollution and waste. As ecosystems are degraded or destroyed, they
2003 lose the ability to provide these services;
- 2004 — **using land and natural resource sustainably** An organization's land-use projects may protect or
2005 degrade habitat, water, soils and ecosystems^{[170][171]}; and
- 2006 — **advancing environmentally sound urban and rural development** Decisions and activities of
2007 organizations can have significant impacts on the urban or rural environment and their related
2008 ecosystems. These impacts can be associated with, for example, urban planning, building and
2009 construction, transport systems, waste and sewage management, and agricultural techniques.
- 2010 **6.5.6.2 Related actions and expectations**
- 2011 In relation to all its activities an organization should:
- 2012 — identify potential adverse impacts on biodiversity and ecosystem services and take measures to eliminate
2013 or minimize these impacts;
- 2014 — where feasible and appropriate, participate in market mechanisms to internalize the cost of its
2015 environmental impacts and create economic value in protecting ecosystem services;
- 2016 — give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and
2017 finally, if the former two actions are not possible or fully effective, to compensating for losses through
2018 actions that will lead to a net gain in ecosystem services over time;
- 2019 — establish and implement an integrated strategy for the administration of land, water and ecosystems that
2020 promotes conservation and sustainable use in a socially equitable way;
- 2021 — take measures to preserve any endemic, threatened or endangered species or habitat that may be
2022 adversely affected;
- 2023 — implement planning, design and operating practices as a way to minimize the possible environmental
2024 impacts resulting from its decisions on land use, including decisions related to agricultural and urban
2025 development;
- 2026 — incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and
2027 agricultural lands into the development of buildings and construction works^{[128][169]};
- 2028 — adopt sustainable agricultural, fishing, and forestry practices including aspects related to animal welfare,
2029 for example, as defined in leading standards and certification schemes^{[37][175]};
- 2030 — progressively use a greater proportion of products from suppliers using more sustainable technologies
2031 and processes;
- 2032 — consider that wild animals and their habitats are part of our natural ecosystems and should therefore be
2033 valued and protected and their welfare taken into account; and
- 2034 — avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or
2035 that allow the distribution or proliferation of invasive species.

2036 **6.6 Fair operating practices**

2037 **6.6.1 Overview of fair operating practices**

2038 **6.6.1.1 Organizations and fair operating practices**

2039 Fair operating practices concern ethical conduct in an organization's dealings with other organizations. These
2040 include relationships between organizations and government agencies, as well as between organizations and
2041 their partners, suppliers, contractors, customers, competitors, and the associations of which they are
2042 members.

2043 Fair operating practice issues arise in the areas of anti-corruption, responsible involvement in the public
2044 sphere, fair competition, socially responsible behaviour, relations with other organizations and respect for
2045 property rights.

2046 **6.6.1.2 Fair operating practices and social responsibility**

2047 In the area of social responsibility, fair operating practices concern the way an organization uses its
2048 relationships with other organizations to promote positive outcomes. Positive outcomes can be achieved by
2049 providing leadership and promoting the adoption of social responsibility more broadly throughout the
2050 organization's sphere of influence.

2051 **6.6.2 Principles and considerations**

2052 Behaving ethically is fundamental to establishing and sustaining legitimate and productive relationships
2053 between organizations. Therefore, observance, promotion and encouragement of standards of ethical
2054 behaviour underlie all fair operating practices. Preventing corruption and practising responsible political
2055 involvement depend on respect for the rule of law, adherence to ethical standards, accountability and
2056 transparency. Fair competition and respect for property rights cannot be achieved if organizations do not deal
2057 with each other honestly, equitably and with integrity.

2058 **6.6.3 Fair operating practices issue 1: Anti-corruption**

2059 **6.6.3.1 Description of the issue**

2060 Corruption is the abuse of entrusted power for private gain. Corruption can take many forms. Examples of
2061 corruption include bribery (soliciting, offering or accepting a bribe in money or in kind) involving public officials
2062 or people in the private sector, conflict of interest, fraud, money laundering, embezzlement, concealment and
2063 obstruction of justice, and trading in influence.

2064 Corruption undermines an organization's effectiveness and ethical reputation, and can make it liable to
2065 criminal prosecution, as well as civil and administrative sanctions. Corruption can result in the violation of
2066 human rights, the erosion of political processes, impoverishment of societies and damage to the environment.
2067 It can also distort competition, distribution of wealth and economic growth ^{[41][44][45][46][120][121][131]}.

2068 **6.6.3.2 Related actions and expectations**

2069 To prevent corruption an organization should:

2070 — identify the risks of corruption and implement and maintain policies and practices that counter corruption
2071 and extortion;

2072 — ensure its leadership sets an example for anti-corruption and provide commitment, encouragement and
2073 oversight for implementation of the anti-corruption policies;

2074 — support and train its employees and representatives in their efforts to eradicate bribery and corruption,
2075 and provide incentives for progress;

- 2076 — raise the awareness of its employees, representatives, contractors and suppliers about corruption and
2077 how to counter it;
- 2078 — ensure that the remuneration of its employees and representatives is appropriate and for legitimate
2079 services only;
- 2080 — establish and maintain an effective system to counter corruption;
- 2081 — encourage its employees, partners, representatives and suppliers to report violations of the organization's
2082 policies and unethical and unfair treatment by adopting mechanisms that enable reporting and follow-up
2083 action without fear of reprisal;
- 2084 — bring violations of the criminal law to the attention of appropriate law enforcement authorities; and
- 2085 — work to oppose corruption by encouraging others with which the organization has operating relationships
2086 to adopt similar anti-corruption practices.

2087 **6.6.4 Fair operating practices issue 2: Responsible political involvement**

2088 **6.6.4.1 Description of the issue**

2089 Organizations can support public political processes and encourage the development of public policy that
2090 benefits society at large. Organizations should prohibit use of undue influence and avoid behaviour, such as
2091 manipulation, intimidation and coercion, that can undermine the public political process.

2092 **6.6.4.2 Related actions and expectations**

2093 An organization should:

- 2094 — train its employees and representatives and raise their awareness regarding responsible political
2095 involvement and contributions, and how to deal with conflicts of interest;
- 2096 — be transparent regarding its policies and activities related to lobbying, political contributions and political
2097 involvement;
- 2098 — establish and implement policies and guidelines to manage the activities of people retained to advocate
2099 on the organization's behalf;
- 2100 — avoid political contributions that amount to an attempt to control or could be perceived as exerting undue
2101 influence on politicians or policymakers in favour of specific causes; and
- 2102 — prohibit activities that involve misinformation, misrepresentation, threat or compulsion.

2103 **6.6.5 Fair operating practices issue 3: Fair competition**

2104 **6.6.5.1 Description of the issue**

2105 Fair and widespread competition stimulates innovation and efficiency, reduces the costs of products and
2106 services, ensures all organizations have equal opportunities, encourages the development of new or improved
2107 products or processes and, in the long run, enhances economic growth and living standards. Anti-competitive
2108 behaviour risks harming the reputation of an organization with its stakeholders and may create legal problems.
2109 When organizations refuse to engage in anti-competitive behaviour they help to build a climate in which such
2110 behaviour is not tolerated, and this benefits everyone.

2111 There are many forms of anti-competitive behaviour. Some examples are: price fixing, where parties collude
2112 to sell the same product or service at the same price; bid rigging, where parties collude to manipulate a

2113 competitive bid; and predatory pricing, which is selling a product or service at a very low price with the intent
2114 of driving competitors out of the market and imposing unfair sanctions on competitors.

2115 **6.6.5.2 Related actions and expectations**

2116 To promote fair competition, an organization should:

2117 — conduct its activities in a manner consistent with competition laws and regulations, and co-operate with
2118 the appropriate authorities;

2119 — establish procedures and other safeguards to prevent engaging in or being complicit in anti-competitive
2120 behaviour;

2121 — promote employee awareness of the importance of compliance with competition legislation and fair
2122 competition;

2123 — support anti-trust and anti-dumping practices, as well as public policies that encourage competition; and

2124 — be mindful of the social context in which it operates and not take advantage of social conditions, such as
2125 poverty, to achieve unfair competitive advantage.

2126 **6.6.6 Fair operating practices issue 4: Promoting social responsibility in the value chain**

2127 **6.6.6.1 Description of the issue**

2128 An organization can influence other organizations through its procurement and purchasing decisions. Through
2129 leadership and mentorship along the value chain, it can promote adoption and support of the principles and
2130 practices of social responsibility.

2131 An organization should consider the potential impacts or unintended consequences of its procurement and
2132 purchasing decisions on other organizations, and take due care to avoid or minimize any negative impacts. It
2133 can also stimulate demand for socially responsible products and services. These actions should not be viewed
2134 as replacing the role of authorities to implement and enforce laws and regulations.

2135 Every organization in the value chain is responsible for complying with applicable laws and regulations and for
2136 its own impacts on society and the environment.

2137 **6.6.6.2 Related actions and expectations**

2138 To promote social responsibility in its value chain, an organization should:

2139 — integrate ethical, social, environmental and gender equality criteria, and health and safety, in its
2140 purchasing, distribution and contracting policies and practices to improve consistency with social
2141 responsibility objectives;

2142 — encourage other organizations to adopt similar policies, without indulging in anti-competitive behaviour in
2143 so doing;

2144 — carry out appropriate due diligence and monitoring of the organizations with which it has relationships,
2145 with a view to preventing compromise of the organization's commitments to social responsibility;

2146 — consider providing support to SMOs, including awareness raising on issues of social responsibility and
2147 best practice and additional assistance (for example, technical, capacity building or other resources) to
2148 meet socially responsible objectives;

2149 — actively participate in raising the awareness of organizations with which it has relationships about
2150 principles and issues of social responsibility; and

2151 — promote fair and practical treatment of the costs and benefits of implementing socially responsible
 2152 practices throughout the value chain, including, where possible, enhancing the capacity of organizations
 2153 in the value chain to meet socially responsible objectives. This includes adequate purchasing practices,
 2154 such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts.

2155 **6.6.7 Fair operating practices issue 5: Respect for property rights**

2156 **6.6.7.1 Description of the issue**

2157 The right to own property is a human right recognized in the Universal Declaration of Human Rights. Property
 2158 rights cover both physical property and intellectual property and include interest in land and other physical
 2159 assets, copyrights, patents, geographical indicator rights, funds, moral rights and other rights. They may also
 2160 encompass a consideration of broader property claims, such as traditional knowledge of specific groups, such
 2161 as indigenous peoples, or the intellectual property of employees or others.

2162 Recognition of property rights promotes investment and economic and physical security, as well as
 2163 encouraging creativity and innovation.

2164 **6.6.7.2 Related actions and expectations**

2165 An organization should:

- 2166 — implement policies and practices that promote respect for property rights and traditional knowledge;
- 2167 — conduct proper investigations to be confident it has lawful title permitting use or disposal of property;
- 2168 — not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting
 2169 and piracy;
- 2170 — pay fair compensation for property that it acquires or uses; and
- 2171 — consider the expectations of society, human rights and basic needs of the individual when exercising and
 2172 protecting its intellectual and physical property rights.

2173 **6.7 Consumer issues**

2174 **6.7.1 Overview of consumer issues**

2175 **6.7.1.1 Organizations and consumer issues**

2176 Organizations that provide products and services to consumers, as well as other customers, have
 2177 responsibilities to those consumers and customers. The issues that are mainly applicable for customers
 2178 purchasing for commercial purposes are dealt with in 6.6. Issues that are mainly appropriate for people who
 2179 purchase for private purposes (consumers) are dealt with in the present clause. Particular parts of both 6.6
 2180 and the present clause could, however, be applicable to either customers or consumers.

2181 Responsibilities include providing education and accurate information, using fair, transparent and helpful
 2182 marketing information and contractual processes, promoting sustainable consumption and designing products
 2183 and services that provide access to all and cater, where appropriate, for the vulnerable and disadvantaged.
 2184 The term consumer refers to those individuals or groups that make use of the output of the organizations'
 2185 decisions and activities and does not necessarily mean that consumers pay money for products and services.
 2186 Responsibilities also involve minimizing risks from the use of products and services, through design,
 2187 manufacture, distribution, information provision, support services and withdrawal and recall procedures. Many
 2188 organizations collect or handle personal information and have a responsibility to protect the security of such
 2189 information and the privacy of consumers.

2190 The principles of this clause apply to all organizations in their role of serving consumers; however, the issues
 2191 may have very different relevance, according to the kind of organization (such as private organizations, public

2192 service, local welfare organizations or other types) and the circumstances. Organizations have significant
 2193 opportunities to contribute to sustainable consumption and sustainable development through the products and
 2194 services they offer and the information they provide, including information on use, repair and disposal.

2195 **6.7.1.2 Consumer issues and social responsibility**

2196 Consumer issues regarding social responsibility are related to, among other matters, fair marketing practices,
 2197 protection of health and safety, sustainable consumption, dispute resolution and redress, data and privacy
 2198 protection, access to essential products and services, addressing the needs of vulnerable and disadvantaged
 2199 consumers, and education. The UN Guidelines for Consumer Protection^[155] provide fundamental information
 2200 on consumer issues and sustainable consumption (see Box 11).

2201

Box 11 — UN Guidelines for Consumer Protection

2202 The **UN Guidelines for Consumer Protection** is the most important international document in the realm of
 2203 consumer protection. The UN General Assembly adopted these Guidelines in 1985 by consensus. In 1999
 2204 they were expanded to include provisions on sustainable consumption. They call upon states to protect
 2205 consumers from hazards to their health and safety, promote and protect the economic interests of consumers,
 2206 enable consumers to make informed choices, provide consumer education, make available effective
 2207 consumer redress, promote sustainable consumption patterns and guarantee freedom to form consumer
 2208 groups^[154].

2209 These principles of consumer protection are elaborated and detailed throughout the text of the UN Guidelines,
 2210 and are commonly referred to as the “consumer rights”^[144].

2211 **6.7.2 Principles and considerations**

2212 **6.7.2.1 Principles**

2213 The UN Guidelines for Consumer Protection and the International Covenant on Economic, Social and Cultural
 2214 Rights^[144] express principles that should guide socially responsible practices regarding the legitimate needs of
 2215 consumers, including satisfaction of basic needs and the right of everyone to an adequate standard of living,
 2216 including adequate food, clothing and housing, and to the continuous improvement of living conditions and
 2217 availability of essential products and services, including financial. They also include the right to promote just,
 2218 equitable and sustainable economic and social development and environmental protection. These legitimate
 2219 needs include:

2220 — **safety** The right of access to non-hazardous products and protection of consumers from hazards to
 2221 their health and safety stemming from production processes, products and services;

2222 — **being informed** Access of consumers to adequate information to enable them to make informed
 2223 choices according to individual wishes and needs and to be protected against dishonest or misleading
 2224 advertising or labelling;

2225 — **making choices** The promotion and protection of the economic interests of consumers, including
 2226 the ability to select from a range of products and services, offered at competitive prices with an assurance
 2227 of satisfactory quality;

2228 — **being heard** Freedom to form consumer and other relevant groups or organizations and the
 2229 opportunity of such organizations to present their views in decision-making processes affecting them,
 2230 especially in the making and execution of government policy, and in the development of products and
 2231 services;

2232 — **redress** Availability of effective consumer redress, in particular in the form of fair settlement of just
 2233 claims, including compensation for misrepresentation, badly made products or unsatisfactory services;

- 2234 — **education** Consumer education, including education on the environmental, social and economic
2235 impacts of consumer choice, enables consumers to make informed, independent choices about products
2236 and services while being aware of their rights and responsibilities and how to act on them; and
- 2237 — **healthy environment** This is an environment that is not threatening to the well-being of present and
2238 future generations^[160]. Sustainable consumption includes meeting the needs of present and future
2239 generations for products and services in ways that are economically, socially and environmentally
2240 sustainable.
- 2241 Additional principles include:
- 2242 — **respect for the right to privacy** This is drawn from the Universal Declaration of Human Rights,
2243 Article 12^[156], which provides that no one be subjected to arbitrary interference with their privacy, family,
2244 home or correspondence, or to attacks upon their honour and reputation, and that everyone has the right
2245 to the protection of the law against such interference or attacks;
- 2246 — **the precautionary approach** This is drawn from the Rio Declaration on Environment and
2247 Development^[158] and subsequent declarations and agreements^{[130][145][172]}, which advance the concept
2248 that where there are threats of serious or irreversible damage to the environment or human health, lack of
2249 full scientific certainty should not be used as a reason for postponing cost-effective measures to prevent
2250 environmental degradation or damage to human health. When considering cost-effectiveness of a
2251 measure, an organization should consider the long-term costs and benefits of that measure, not only the
2252 short-term economic costs to the organization;
- 2253 — **promotion of gender equality and empowerment of women** This is drawn from the Universal
2254 Declaration of Human Rights (see Boxes 2 and 6) and the Millennium Development Goals. It provides an
2255 additional basis on which to analyse consumer issues and prevent perpetuation of gender stereotypes
2256 (see also Box 12); and
- 2257 — **promotion of universal design** This is the design of products and environments to be usable by all
2258 people, to the greatest extent possible, without the need for adaptation or specialized design. There are
2259 seven principles to universal design: equitable use, flexibility in use, simple and intuitive use, perceptible
2260 information, tolerance for error, low physical effort and size and space for approach and use^{[40][134]}.

2261 6.7.2.2 Considerations

2262 Although the state has the primary responsibility for ensuring that the right to satisfaction of basic needs is
2263 respected, an organization can contribute to the fulfilment of this right. Particularly in areas where the state
2264 does not adequately satisfy people's basic needs, an organization should be sensitive to the impact of its
2265 activities on people's ability to satisfy those needs. It should also avoid actions that would jeopardize this
2266 ability.

2267 Vulnerable groups have different abilities and, in their role as consumers, vulnerable groups (see 6.3.7.2)
2268 have particular needs to be addressed and can, in some cases, require specially tailored products and
2269 services. They have special needs because they may not know their rights and responsibilities or may be
2270 unable to act on their knowledge. They may also be unaware of or unable to assess potential risks associated
2271 with products or services and thus to make balanced judgements.

2272 6.7.3 Consumer issue 1: Fair marketing, factual and unbiased information and fair contractual 2273 practices

2274 6.7.3.1 Description of the issue

2275 Fair marketing, factual and unbiased information and fair contractual practices provide information about
2276 products and services in a manner that can be understood by consumers. This allows consumers to make
2277 informed decisions about consumption and purchases and to compare the characteristics of different products
2278 and services. Fair contractual processes aim to protect the legitimate interests of both suppliers and
2279 consumers by mitigating imbalances in negotiating power between the parties. Responsible marketing may

2280 involve provision of information on the social, economic and environmental impacts across the whole life cycle
2281 and value chain. Details of products and services provided by suppliers play an important role in purchasing
2282 decisions because this information may provide the only data readily available to consumers. Unfair,
2283 incomplete, misleading or deceptive marketing and information can result in purchase of products and
2284 services that do not meet consumer needs, and result in a waste of money, resources and time^{[122][124]}, and
2285 may even be hazardous to the consumer or the environment. It can also lead to a decline in consumer
2286 confidence, with consumers not knowing whom or what to believe. This can adversely affect the growth of
2287 markets for more sustainable products and services.

2288 **6.7.3.2 Related actions and expectations**

2289 When communicating with consumers, an organization should:

2290 — not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous,
2291 including omission of critical information;

2292 — consent to sharing relevant information in a transparent manner which allows for easy access and
2293 comparisons as the basis for an informed choice by the consumer;

2294 — clearly identify advertising and marketing;

2295 — openly disclose total prices and taxes, terms and conditions of the products and services (as well as any
2296 accessory required for use) and delivery costs. When offering consumer credit, provide details of the
2297 actual annual interest rate as well as the average percentage rate charged (APR), which includes all the
2298 costs involved, amount to be paid, number of payments and the due dates of instalment payments;

2299 — substantiate claims or assertions by providing underlying facts and information upon request;

2300 — not use text, audio or images that perpetuate stereotyping in regard to, for example, gender, religion, race,
2301 disability or personal relationships;

2302 — give primary consideration in advertising and marketing to the best interests of vulnerable groups,
2303 including children, and not engage in activities that are detrimental to their interests;

2304 — provide complete, accurate, and understandable information that can be compared in official or commonly
2305 used languages at the point of sale and according to applicable regulations on:

2306 — all important aspects of products and services, including financial and investment products, ideally
2307 taking into account the full life cycle;

2308 — the key quality aspects of products and services as determined using standardized test procedures,
2309 and compared, when possible, to average performance or best practice. Provision of such
2310 information should be limited to circumstances where it is appropriate and practical and would assist
2311 consumers;

2312 — health and safety aspects of products and services, such as potentially hazardous use, hazardous
2313 materials and hazardous chemicals contained in or released by products during their life-cycle;

2314 — information regarding accessibility of products and services; and

2315 — the organization's location, postal address, telephone number and e-mail address, when using
2316 domestic or cross-border distance selling, including by means of the Internet, e-commerce, or mail
2317 order;

2318 — use contracts that:

2319 — are written in clear, legible and understandable language;

2320 — do not include unfair contract terms, such as the unfair exclusion of liability, the right to unilaterally
 2321 change prices and conditions, the transfer of risk of insolvency to consumers or unduly long contract
 2322 periods, and avoid predatory lending practices including unreasonable credit rates; and

2323 — provide clear and sufficient information about prices, features, terms, conditions, costs, the duration
 2324 of the contract and cancellation periods.

2325 **6.7.4 Consumer issue 2: Protecting consumers' health and safety**

2326 **6.7.4.1 Description of the issue**

2327 Protection of consumers' health and safety involves the provision of products and services that are safe and
 2328 that do not carry unacceptable risk of harm when used or consumed. The protection should cover both the
 2329 intended use and foreseeable misuse^{[124][155]}. Clear instructions for safe use, including assembly and
 2330 maintenance, are also an important part of the protection of health and safety.

2331 An organization's reputation may be directly affected by the impact on consumers' health and safety of its
 2332 products and services.

2333 Products and services should be safe, regardless of whether or not legal safety requirements are in place.
 2334 Safety includes anticipation of potential risks to avoid harm or danger. As all risks cannot be foreseen or
 2335 eliminated, measures to protect safety should include mechanisms for product withdrawal and recall.

2336 **6.7.4.2 Related actions and expectations**

2337 In protecting the health and safety of consumers, an organization should take the following actions and pay
 2338 special attention to vulnerable groups (with special attention to children) that might not have the capacity to
 2339 recognize or assess potential dangers. It should:

2340 — provide products and services that, under normal and reasonably foreseeable conditions of use, are safe
 2341 for users and other persons, their property, and the environment;

2342 — assess the adequacy of health and safety laws, regulations, standards and other specifications to
 2343 address all health and safety aspects^{[1][2][3][34][35]}. An organization should go beyond minimum safety
 2344 requirements where there is evidence that higher requirements would achieve significantly better
 2345 protection, as indicated by the occurrence of accidents involving products or services that conform to the
 2346 minimum requirements, or the availability of products or product designs that can reduce the number or
 2347 severity of accidents;

2348 — when a product, after having been placed on the market, presents an unforeseen hazard, has a serious
 2349 defect or contains misleading or false information, stop the services or withdraw all products that are still
 2350 in the distribution chain. An organization should recall products using appropriate measures and media to
 2351 reach people who purchased the product or made use of the services and compensate consumers for
 2352 losses suffered. Measures for traceability in its value chain may be pertinent and useful;

2353 — minimize risks in the design of products by:

2354 — identifying the likely user group(s), the intended use and the reasonably foreseeable misuse of the
 2355 process, product or service, as well as hazards arising in all the stages and conditions of use of the
 2356 product or service and, in some cases, provide specially tailored products and services for vulnerable
 2357 groups;

2358 — estimating and evaluating the risk to each identified user or contact group, including pregnant women,
 2359 arising from the hazards identified; and

2360 — reducing the risk by using the following order of priority: inherently safe design, protective devices
 2361 and information for users;

- 2362 — assure the appropriate design of information on products and services by taking into account different
2363 consumer needs and respecting differing or limited capacities of consumers, especially in terms of time
2364 allocated to the information process;
- 2365 — in product development, avoid the use of harmful chemicals, including but not limited to those that are
2366 carcinogenic, mutagenic, toxic for reproduction, or persistent and bio-accumulative. If products containing
2367 such chemicals are offered for sale, they should be clearly labelled;
- 2368 — as appropriate, perform a human health risk assessment of products and services before the introduction
2369 of new materials, technologies or production methods, and, when appropriate, make documentation
2370 available to consumers;
- 2371 — convey vital safety information to consumers using symbols wherever possible, preferably those that have
2372 been internationally agreed, in addition to the textual information;
- 2373 — instruct consumers in the proper use of products and warn them of the risks involved in intended or
2374 normally foreseeable use; and
- 2375 — adopt measures that prevent products from becoming unsafe through improper handling or storage while
2376 in the care of consumers.

2377 **6.7.5 Consumer issue 3: Sustainable consumption**

2378 **6.7.5.1 Description of the issue**

2379 Sustainable consumption is consumption of products and resources at rates consistent with sustainable
2380 development. The concept was promoted by Principle 8 of the Rio Declaration on Environment and
2381 Development^[158], which states that to achieve sustainable development and a higher quality of life for all
2382 people, states should reduce and eliminate unsustainable patterns of production and consumption. The
2383 concept of sustainable consumption also encompasses a concern for animal welfare, respecting the physical
2384 integrity of animals and avoiding cruelty^[175].

2385 An organization's role in sustainable consumption arises from the products and services it offers, their life
2386 cycles and value chains, and the nature of the information it provides to consumers.

2387 Current rates of consumption are clearly unsustainable, contributing to environmental damage and resource
2388 depletion. Consumers play an important role in sustainable development by taking ethical, social, economic
2389 and environmental factors into account based on accurate information in making their choices and purchasing
2390 decisions.

2391 **6.7.5.2 Related actions and expectations**

2392 To contribute to sustainable consumption, an organization, where appropriate, should:

- 2393 — promote effective education empowering consumers to understand the impacts of their choices of
2394 products and services on their well being and on the environment. Practical advice can be provided on
2395 how to modify consumption patterns and to make necessary changes;
- 2396 — offer consumers socially and environmentally beneficial products and services considering the full life
2397 cycle, and reduce adverse impacts on society and the environment by:
- 2398 — eliminating, where possible, or minimizing any negative health and environmental impact of products
2399 and services, and where less harmful and more efficient alternatives exist, providing the choice of
2400 products or services that have less adverse effects on the society and the environment;
- 2401 — designing products and packaging so that they can be easily used, reused, repaired or recycled and,
2402 if possible, offering or suggesting recycling and disposal services;

- 2403 — preferring supplies that can contribute to sustainable development;
- 2404 — offering high quality products with longer product life, at affordable prices;
- 2405 — providing consumers with scientifically reliable, consistent, truthful, accurate, comparable and
- 2406 verifiable information about the environmental and social factors related to production and delivery of
- 2407 its products or services, including, where appropriate, information on resource efficiency, taking the
- 2408 value chain into account^{[12][13][14][15]},
- 2409 — providing consumers with information about products and services, including on: performance
- 2410 impacts on health, country of origin, energy efficiency (where applicable), contents or ingredients
- 2411 (including, where appropriate, use of genetically modified organisms and nanoparticles), aspects
- 2412 related to animal welfare (including, where appropriate, use of animal testing) and safe use,
- 2413 maintenance, storage and disposal of the products and their packaging; and
- 2414 — making use of reliable and effective, independently verified labelling schemes or other verification
- 2415 schemes, such as eco-labelling or auditing activities, to communicate positive environmental aspects,
- 2416 energy efficiencies, and other socially and environmentally beneficial characteristics of products and
- 2417 services^{[13][14][15]}.

2418 **6.7.6 Consumer issue 4: Consumer service, support, and complaint and dispute resolution**

2419 **6.7.6.1 Description of the issue**

2420 Consumer service, support, and complaint and dispute resolution are the mechanisms an organization uses to
 2421 address the needs of consumers after products and services are bought or provided. Such mechanisms
 2422 include proper installation, warranties and guarantees, technical support regarding use, as well as provisions
 2423 for return, repair and maintenance.

2424 Products and services that do not provide satisfactory performance, either because of flaws or breakdowns or
 2425 as a result of misuse, may result in a violation of consumer rights as well as a waste of money, resources and
 2426 time.

2427 Providers of products and services can increase consumer satisfaction and reduce levels of complaints by
 2428 offering high quality products and services. They should provide clear advice to consumers on appropriate use
 2429 and on recourse or remedies for faulty performance. They can also monitor the effectiveness of their after-
 2430 sales service, support and dispute resolution procedures by surveys of their users^{[124][127]}.

2431 **6.7.6.2 Related actions and expectations**

2432 An organization should:

- 2433 — take measures to prevent complaints^[4] by offering consumers, including those who obtain products
- 2434 through distance selling, the option to return products within a specified period or obtain other appropriate
- 2435 remedies;
- 2436 — review complaints and improve practices in response to complaints;
- 2437 — if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the expected
- 2438 length of product life;
- 2439 — clearly inform consumers how they can access after-supply services and support as well as dispute
- 2440 resolution and redress mechanisms^{[5][6]},
- 2441 — offer adequate and efficient support and advice systems;
- 2442 — offer maintenance and repair at a reasonable price and at accessible locations and make information
- 2443 readily accessible on the expected availability of spare parts for products; and

- 2444 — make use of alternative dispute resolution, conflict resolution and redress procedures that are based on
- 2445 national or international standards, are free of charge or are at minimal cost to consumers^{[5][6]}, and that
- 2446 do not require consumers to waive their rights to seek legal recourse.

2447 **Box 12 — Consumer dispute resolution**

2448 The ISO family of quality management standards contains a set of three guidance standards pertaining to:
 2449 customer satisfaction codes (designed to decrease the likelihood of complaints arising); complaints handling;
 2450 and external dispute resolution (in those situations where the complaints cannot be resolved within the
 2451 organization). Taken together, the three standards provide a systematic approach to customer complaints
 2452 prevention and handling and dispute resolution. Organizations can also use one or more of these standards,
 2453 depending on their needs and circumstances. The guidance in these standards assists organizations in
 2454 meeting their obligations to provide consumers with redress and to give them an opportunity to be heard. The
 2455 standards are:

- 2456 — ISO 10001, *Quality management — Customer satisfaction — Guidelines for codes of conduct for*
 2457 *organizations*^[4]. This International Standard assists organizations in developing and implementing
 2458 effective, fair and accurate codes of conduct.
- 2459 — ISO 10002, *Quality management — Customer satisfaction — Guidelines for complaints handling in*
 2460 *organizations*^[5]. This International Standard provides guidance on how organizations can fairly and
 2461 effectively address complaints about their products and services.
- 2462 — ISO 10003, *Quality management — Customer satisfaction — Guidelines for dispute resolution external to*
 2463 *organizations*^[6]. This International Standard addresses situations where organizations have been unable
 2464 to resolve complaints through their internal complaints handling mechanisms.

2465 **6.7.7 Consumer issue 5: Consumer data protection and privacy**

2466 **6.7.7.1 Description of the issue**

2467 Consumer data protection and privacy are intended to safeguard consumers' rights of privacy by limiting the
 2468 types of information gathered and the ways in which such information is obtained, used and secured.
 2469 Increasing use of electronic communication (including for financial transactions) and genetic testing, as well as
 2470 growth in large-scale databases, raise concerns about how consumer privacy can be protected, particularly
 2471 with regard to personally identifiable information^{[36][123][124][125]}.

2472 Organizations can help to maintain their credibility and the confidence of consumers through the use of
 2473 rigorous systems for obtaining, using and protecting consumer data.

2474 **6.7.7.2 Related actions and expectations**

2475 To prevent personal data collection and processing from infringing privacy, an organization should:

- 2476 — limit the collection of personal data to information that is either essential for the provision of products and
 2477 services or provided with the informed and voluntary consent of the consumer;
- 2478 — refrain from making the use of services or the claim to special offers contingent on agreement by the
 2479 consumer to the unwanted use of data for marketing purposes;
- 2480 — only obtain data by lawful and fair means;
- 2481 — specify the purpose for which personal data are collected, either before or at the time of data collection;

- 2482 — not disclose, make available or otherwise use personal data for purposes other than those specified,
2483 including marketing, except with the informed and voluntary consent of the consumer or when required by
2484 the law;
- 2485 — provide consumers with the right to verify whether the organization has data relating to them and to
2486 challenge these data, as defined by law. If the challenge is successful, the data should be erased,
2487 rectified, completed or amended, as appropriate;
- 2488 — protect personal data by adequate security safeguards;
- 2489 — be open about developments, practices and policies regarding personal data, and provide readily
2490 available ways of establishing the existence, nature and main uses of personal data; and
- 2491 — disclose the identity and usual location of the person accountable for data protection in the organization
2492 (sometimes called the data controller), and hold this person accountable for complying with the above
2493 measures and applicable law.

2494 **6.7.8 Consumer issue 6: Access to essential services**

2495 **6.7.8.1 Description of the issue**

2496 Although the state is responsible for ensuring that the right to satisfaction of basic needs is respected, there
2497 are many locations or conditions in which the state does not ensure that this right is protected. Even where
2498 satisfaction of some basic needs, such as health care, is protected, the right to essential utility services, such
2499 as electricity, gas, water, wastewater services, drainage, sewage and communication may not be fully
2500 achieved. An organization can contribute to the fulfilment of this right^[155].

2501 **6.7.8.2 Related actions and expectations**

2502 An organization that supplies essential services should:

- 2503 — not disconnect essential services for non-payment without providing the consumer or group of consumers
2504 with the opportunity to seek reasonable time to make the payment. It should not resort to collective
2505 disconnection of services that penalize all consumers regardless of payment;
- 2506 — in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who
2507 are in need;
- 2508 — operate in a transparent manner, providing information related to the setting of prices and charges;
- 2509 — expand their coverage and provide the same quality and level of service without discrimination to all
2510 groups of consumers;
- 2511 — manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against
2512 any group of consumers; and
- 2513 — maintain and upgrade its systems to help prevent disruption of service.

2514 **6.7.9 Consumer issue 7: Education and awareness**

2515 **6.7.9.1 Description of the issue**

2516 Education and awareness initiatives enable consumers to be well informed, conscious of their rights and
2517 responsibilities, more likely to assume an active role and to be able to make knowledgeable purchasing
2518 decisions and consume responsibly. Disadvantaged consumers in both rural and urban areas, including low-
2519 income consumers and those with low literacy levels, have special needs for education and increased
2520 awareness. Whenever there is a formal contract between an organization and a consumer, the organization
2521 should verify that the consumer is properly informed of all applicable rights and obligations.

2522 The aim of consumer education is not only to transfer knowledge, but also to empower consumers to act on
2523 this knowledge. This includes developing skills for assessing products and services and for making
2524 comparisons. It is also intended to raise awareness about the impact of consumption choices on others and
2525 on sustainable development^[154]. Education does not exempt an organization from being responsible if a
2526 consumer is harmed when using products and services.

2527 **6.7.9.2 Related actions and expectations**

2528 In educating consumers, an organization, when appropriate, should address:

- 2529 — health and safety, including product hazards;
- 2530 — information on appropriate laws and regulations, ways of obtaining redress and agencies and
2531 organizations for consumer protection;
- 2532 — product and service labelling and information provided in manuals and instructions;
- 2533 — information on weights and measures, prices, quality, credit conditions and availability of essential
2534 services;
- 2535 — information about risks related to use and any necessary precautions;
- 2536 — financial and investment products and services;
- 2537 — environmental protection;
- 2538 — efficient use of materials, energy and water;
- 2539 — sustainable consumption; and
- 2540 — proper disposal of wrapping, waste, and products.

2541 **6.8 Community involvement and development**

2542 **6.8.1 Overview of community involvement and development**

2543 It is widely accepted today that organizations have a relationship with the communities in which they operate.
2544 This relationship should be based on community involvement so as to contribute to community development.
2545 Community involvement – either individually or through associations seeking to enhance the public good –
2546 helps to strengthen civil society. Organizations that engage in a respectful manner with the community and its
2547 institutions reflect and reinforce democratic and civic values.

2548 Community in this clause refers to residential or other social settlements located in a geographic area that is in
2549 physical proximity to an organization's sites or within an organization's areas of impact. The area and the
2550 community members affected by an organization's impacts will depend upon the context and especially upon
2551 the size and nature of those impacts. In general, however, the term community can also be understood to
2552 mean a group of people having particular characteristics in common, for instance a “virtual” community
2553 concerned with a particular issue.

2554 Community involvement and community development are both integral parts of sustainable development.

2555 Community involvement goes beyond identifying and engaging stakeholders in regard to the impacts of an
2556 organization's activities; it also encompasses support for and building a relationship with the community.
2557 Above all, it entails acknowledging the value of the community. An organization's community involvement
2558 should arise out of recognition that the organization is a stakeholder in the community, sharing common
2559 interests with the community.

2560 An organization's contribution to community development can help to promote higher levels of well being in
 2561 the community. Such development, generally understood, is the improvement in the quality of life of a
 2562 population. Community development is not a linear process; moreover, it is a long-term process in which
 2563 different and conflicting interests will be present. Historical and cultural characteristics make each community
 2564 unique and influence the possibilities of its future. Community development is therefore the result of social,
 2565 political, economic and cultural features and depends on the characteristics of the social forces involved.
 2566 Stakeholders in the community may have different – even conflicting – interests. Shared responsibility is
 2567 needed to promote well being of the community as a common objective.

2568 Issues of community development to which an organization can contribute include creating employment
 2569 through expanding and diversifying economic activities and technological development. It can also contribute
 2570 through social investments in wealth and income creation through local economic development initiatives;
 2571 expanding education and skills development programmes; promoting and preserving culture and arts; and
 2572 providing and/or promoting community health services. Community development may include institutional
 2573 strengthening of the community, its groups and collective forums, cultural, social and environmental
 2574 programmes and local networks involving multiple institutions.

2575 Community development is usually advanced when the social forces in a community strive to promote public
 2576 participation and pursue equal rights and dignified standards of living for all citizens, without discrimination. It
 2577 is a process internal to the community that takes account of existing relations and overcomes barriers to the
 2578 enjoyment of rights. Community development is enhanced by socially responsible behaviour.

2579 Social investments that contribute to community development can sustain and enhance an organization's
 2580 relationships with its communities, and may or may not be associated with an organization's core operational
 2581 activities (see 6.8.9).

2582 While some aspects of the actions discussed in this section can be understood as philanthropy, philanthropic
 2583 activities alone do not achieve the objective of integrating social responsibility into the organization (as
 2584 discussed in 3.3.4).

2585 **6.8.2 Principles and considerations**

2586 **6.8.2.1 Principles**

2587 In addition to the principles of social responsibility outlined in Clause 4, the following specific principles are
 2588 applicable to community involvement and development. An organization should:

2589 — consider itself as part of, and not separate from, the community in approaching community involvement
 2590 and development;

2591 — recognize and have due regard for the rights of community members to make decisions in relation to their
 2592 community and thereby pursue, in the manner they choose, ways of maximizing their resources and
 2593 opportunities;

2594 — recognize and have due regard for the characteristics, for example, cultures, religions, traditions and
 2595 history, of the community while interacting with it; and

2596 — recognize the value of working in partnership, supporting the exchange of experiences, resources and
 2597 efforts.

2598 **6.8.2.2 Considerations**

2599 The Copenhagen Declaration^[157] recognizes the “urgent need to address profound social challenges,
 2600 especially poverty, unemployment and social exclusion”. The Copenhagen Declaration and Programme of
 2601 Action pledged the international community to make the conquest of poverty, the goal of full productive,
 2602 appropriately remunerated and freely chosen employment, and the fostering of social integration overriding
 2603 objectives of development.

2604 The UN Millennium Declaration sets out goals that, if met, would help solve the world's main development
2605 challenges (see Box 13). The UN Millennium Declaration^[153] emphasizes that although development should
2606 be guided and driven primarily by public policies, the development process depends on the contributions of all
2607 organizations. Community involvement helps to contribute, at a local level, to the achievement of these goals.

2608 The Rio Declaration on Environment and Development^[158] introduced Agenda 21, which is a process to
2609 develop a comprehensive action plan that can be implemented locally by organizations in every area in which
2610 human activities impact on society and the environment.

2611 **Box 13 — Millennium Development Goals**

2612 The Millennium Development Goals (MDGs)^[153] are eight goals to be achieved by the year 2015 that respond
2613 to the world's main development challenges. The MDGs are drawn from the actions and targets contained in
2614 the Millennium Declaration.

2615 The eight MDGs are:

- 2616 1. Eradicate extreme poverty and hunger
- 2617 2. Achieve universal primary education
- 2618 3. Promote gender equality and empower women
- 2619 4. Reduce child mortality
- 2620 5. Improve maternal health
- 2621 6. Combat HIV/AIDS, malaria and other diseases
- 2622 7. Ensure environmental sustainability
- 2623 8. Develop a global partnership for development

2624 The MDGs break down into 18 quantifiable targets that are measured by 48 indicators.

2625 An organization should consider supporting related public policies when engaging with the community. This
2626 may present opportunities to maximize desired outcomes that promote sustainable development through a
2627 shared vision and common understanding of development priorities and partnerships.

2628 Organizations often join partnerships and associate with others to defend and advance their own interests.
2629 However, these associations should represent their members' interests on the basis of respecting the rights of
2630 other groups and individuals to do the same, and they should always operate in a way that increases respect
2631 for the rule of law and democratic processes.

2632 Before deciding upon an approach to community involvement and development, an organization should
2633 research its potential impacts on the community and plan ways of mitigating negative impacts and optimizing
2634 positive impacts.

2635 When developing plans for community involvement and development, an organization should seek
2636 opportunities to engage with a broad range of stakeholders (see 4.5, 5.3 and Clause 7). In addition, it is
2637 important to identify and consult with and, where possible, support vulnerable, marginalized, discriminated or
2638 under-represented groups.

2639 The most important areas for community involvement and development will depend on the particular
2640 community and the unique knowledge, resources and capacity each organization brings to the community.

2641 Some activities of an organization may be explicitly intended to contribute to community development; others
2642 may aim at private purposes but indirectly promote general development.

2643 By integrating the concept of community involvement into the organization's decisions and activities, an
2644 organization can minimize or avoid negative impacts and maximize the benefits of those activities and
2645 sustainable development within the community. An organization can use its inherent skills base for community
2646 involvement (see Box 14).

2647	Box 14 — Contributing to community development through an organization's core activities
2648	<p>Some examples of ways in which an organization's core activities can contribute to community development include:</p> <ul style="list-style-type: none"> — an enterprise selling farm equipment could provide training in farming techniques; — a company planning to build an access road could engage the community at the planning stage to identify how the road could be built to also meet the needs of the community (for example, by providing access for local farmers); — trade unions could use their membership networks to disseminate information about good health practices to the community; — a water-intensive industry building a water purification plant for its own needs could also provide clean water to the community; — an environmental protection association operating in a remote area could buy the supplies needed for its activities from local commerce and producers; and — a recreational club could allow use of its facilities for educational activities for illiterate adults in the community.
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2662 An organization might be confronted with humanitarian crises or other circumstances that threaten to disrupt
 2663 community life, aggravate social and economic community problems and may also increase risks of human
 2664 rights abuse (see 6.3.4). Examples of such situations include food security emergencies, natural disasters
 2665 such as flooding, droughts, tsunamis and earthquakes, displacement of populations and armed conflicts.

2666 Organizations with activities, partners or other stakeholders in an affected area should consider contributing to
 2667 the alleviation of these situations, or might wish to do so out of simple humanity. Organizations can contribute
 2668 in many ways, from disaster relief to re-building efforts. In every case, human suffering should be addressed,
 2669 paying particular attention to the most vulnerable in a given situation and in the population at large, such as
 2670 women and children. The dignity and rights of all victims should be respected and supported.

2671 In crisis situations it is important to have a co-ordinated response, therefore it is important to work with public
 2672 authorities and, where applicable, international humanitarian organizations and other appropriate entities.

2673 **6.8.3 Community involvement and development issue 1: Community involvement**

2674 **6.8.3.1 Description of the issue**

2675 Community involvement is an organization's proactive outreach to the community. It is aimed at preventing
 2676 and solving problems, fostering partnerships with local organizations and stakeholders and aspiring to be a
 2677 good organizational citizen of the community. It does not replace the need for taking responsibility for impacts
 2678 on society and the environment. Organizations contribute to their communities through their participation in
 2679 and support for civil institutions and through involvement in networks of groups and individuals that constitute
 2680 civil society.

2681 Community involvement also helps organizations to familiarize themselves with community needs and
 2682 priorities, so that the organization's developmental and other efforts are compatible with those of the
 2683 community and society. An organization might become involved through, for example, participation in forums
 2684 established by local authorities and residents' associations or by creating such forums.

2685 Some traditional or indigenous communities, neighbourhood associations or Internet networks express
 2686 themselves without constituting a formal "organization". An organization should be aware that there are many
 2687 types of groups, formal and informal, that can contribute to development. An organization should respect the
 2688 cultural, social and political rights of such groups.

2689 It is important that actions for community involvement uphold respect for the rule of law and for participatory
2690 processes that respect the rights and have due regard for the views of others to express and defend their own
2691 interests.

2692 **6.8.3.2 Related actions and expectations**

2693 An organization should:

2694 — consult representative community groups in determining priorities for social investment and community
2695 development activities. Special attention should be given to vulnerable, discriminated, marginalized,
2696 unrepresented and under-represented groups, to involve them in a way that helps to expand their options
2697 and respect their rights;

2698 — consult and accommodate communities, including indigenous people, on the terms and conditions of
2699 development that affect them. Consultation should occur prior to development and should be based on
2700 complete, accurate and accessible information^[154];

2701 — participate in local associations as possible and appropriate, with the objective of contributing to the
2702 public good and the development goals of communities;

2703 — maintain transparent relationships with local government officials and political representatives, free from
2704 bribery or improper influence;

2705 — encourage and support people to be volunteers for community service; and

2706 — contribute to policy formulation and the establishment, implementation, monitoring and evaluation of
2707 development programmes. When doing so, an organization should respect the rights and have due
2708 regard for the views of others to express and defend their own interests.

2709 **6.8.4 Community involvement and development issue 2: Education and culture**

2710 **6.8.4.1 Description of the issue**

2711 Education and culture are foundations for social and economic development and part of community identity.
2712 Preservation and promotion of culture and promotion of education compatible with respect for human rights
2713 have positive impacts on social cohesion and development^[151].

2714 **6.8.4.2 Related actions and expectations**

2715 An organization should:

2716 — promote and support education at all levels, and engage in actions to improve the quality of and access to
2717 education, promote local knowledge and help eradicate illiteracy;

2718 — in particular, promote learning opportunities for vulnerable or discriminated groups;

2719 — encourage the enrolment of children in formal education and contribute to the elimination of barriers to
2720 children obtaining an education (such as child labour)^[135];

2721 — promote cultural activities where appropriate, recognize and value the local cultures and cultural traditions,
2722 consistent with the principle of respect for human rights. Actions to support cultural activities that
2723 empower historically disadvantaged groups are especially important as a means of combating
2724 discrimination;

2725 — consider facilitating human rights education and awareness raising;

2726 — help conserve and protect cultural heritage, especially where the organization's activities have an impact
2727 on it^{[161][163][164]}; and

2728 — where appropriate, promote the use of traditional knowledge and technologies of indigenous
2729 communities^[75].

2730 **6.8.5 Community involvement and development issue 3: Employment creation and skills**
2731 **development**

2732 **6.8.5.1 Description of the issue**

2733 Employment is an internationally recognized objective related to economic and social development. By
2734 creating employment, all organizations, large and small, can make a contribution to reducing poverty and
2735 promoting economic and social development. In creating employment, employers should observe the relevant
2736 guidance offered in 6.3 and 6.4.

2737 Skills development is an essential component of employment promotion and of assisting people to secure
2738 decent and productive jobs and is vital to economic and social development.

2739 **6.8.5.2 Related actions and expectations**

2740 An organization should:

2741 — analyse the impact of its investment decisions on employment creation and, where economically viable,
2742 make direct investments that alleviate poverty through employment creation;

2743 — consider the impact of technology choice on employment and, where economically viable in the longer
2744 term, select technologies that maximize employment opportunities;

2745 — consider the impact of outsourcing decisions on employment creation, both within the organization
2746 making the decision and within external organizations affected by such decisions;

2747 — consider the benefit of creating direct employment rather than using temporary work arrangements;

2748 — consider participating in local and national skills development programmes, including apprenticeship
2749 programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes
2750 and skills recognition and certification schemes;

2751 — consider helping to develop or improve skills development programmes in the community where these
2752 are inadequate, possibly in partnership with others in the community;

2753 — give special attention to vulnerable groups with regard to employment and capacity building; and

2754 — consider helping to promote the framework conditions necessary to create employment.

2755 **6.8.6 Community involvement and development issue 4: Technology development and access**

2756 **6.8.6.1 Description of the issue**

2757 To help advance economic and social development, communities and their members need, among other
2758 things, full and safe access to modern technology. Organizations can contribute to the development of the
2759 communities in which they operate by applying specialized knowledge, skills and technology in such a way as
2760 to promote human resource development and technology diffusion.

2761 Information and communication technologies characterize much of contemporary life and are a valuable basis
2762 for many economic activities. Access to information is key to overcoming the disparities that exist between
2763 countries, regions, generations, genders, etc. An organization can contribute to improved access to these
2764 technologies through training, partnerships and other actions.

2765 **6.8.6.2 Related actions and expectations**

2766 An organization should:

- 2767 — consider contributing to the development of innovative technologies that can help solve social and
2768 environmental issues in local communities;
- 2769 — consider contributing to the development of low-cost technologies that are easily replicable and have a
2770 high positive impact on poverty and hunger eradication;
- 2771 — consider, where economically feasible, developing potential local and traditional knowledge and
2772 technologies while protecting the community's right to that knowledge and technology;
- 2773 — consider engaging in partnerships with organizations, such as universities or research laboratories, to
2774 enhance scientific and technological development with partners from the community, and employ local
2775 people in this work^[124]; and
- 2776 — adopt practices that allow technology transfer and diffusion, where economically feasible. Where
2777 applicable, an organization should set reasonable terms and conditions for licenses or technology transfer
2778 so as to contribute to local development. The capacity of the community to manage the technology should
2779 be considered and enhanced.

2780 **6.8.7 Community involvement and development issue 5: Wealth and income creation**

2781 **6.8.7.1 Description of the issue**

2782 Competitive and diverse enterprises and co-operatives are crucial in creating wealth in any community.
2783 Organizations can help to create an environment in which entrepreneurship can thrive, bringing lasting
2784 benefits to communities. Organizations can contribute positively to wealth and income creation through
2785 entrepreneurship programmes, development of local suppliers, and employment of community members, as
2786 well as through wider efforts to strengthen economic resources and social relations that facilitate economic
2787 and social welfare or generate community benefits. Furthermore, by helping to create wealth and income at
2788 the local level and promoting a balanced distribution of the economic benefits among community members,
2789 organizations can play a significant role in reducing poverty. Entrepreneurship programmes and co-operatives
2790 targeting women are particularly important as it is widely recognized that the empowerment of women
2791 contributes greatly to the well being of society.

2792 Wealth and income creation also depend on a fair distribution of the benefits of economic activity.
2793 Governments rely upon organizations meeting their tax obligations to obtain revenues for addressing critical
2794 development issues.

2795 In many situations the physical, social and economic isolation of communities can be an obstacle to their
2796 development. Organizations can play a positive role in the development of communities by integrating the
2797 local people, groups and organizations in their activities or value chain. In this way, community development
2798 considerations can become an integral part of organizations' core activities.

2799 An organization contributes to development through compliance with laws and regulations. In some
2800 circumstances community groups' failure to operate within the intended legal framework is a consequence of
2801 poverty or development conditions. In these circumstances, an organization that is involved with groups
2802 operating outside the legal framework should aim to alleviate poverty and promote development. An
2803 organization should also seek to create opportunities that will enable these groups to achieve greater, and
2804 ultimately full, compliance with the law, especially concerning economic relationships.

2805 **6.8.7.2 Related actions and expectations**

2806 An organization should:

- 2807 — consider the economic and social impact of entering or leaving a community, including impacts on basic
2808 resources needed for the sustainable development of the community;

- 2809 — consider supporting appropriate initiatives to stimulate diversification of existing economic activity in the
2810 community;
- 2811 — consider giving preference to local suppliers of products and services and contributing to local supplier
2812 development where possible;
- 2813 — consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to
2814 contribute to value chains, giving special attention to disadvantaged groups within the community;
- 2815 — consider assisting organizations to operate within the appropriate legal framework;
- 2816 — engage in economic activities with organizations that, owing to low levels of development, have difficulty
2817 meeting the legal requirements only where:
- 2818 — the purpose is to address poverty;
- 2819 — the activities of these organizations respect human rights, and there is a reasonable expectation that
2820 these organizations will consistently move towards conducting their activities within the appropriate
2821 legal framework;
- 2822 — consider contributing to durable programmes and partnerships that assist community members,
2823 especially women and other socially disadvantaged and vulnerable groups to establish businesses and
2824 co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for
2825 example, provide training in business planning, marketing, quality standards required to become suppliers,
2826 management and technical assistance, access to finance and facilitation of joint ventures;
- 2827 — encourage the efficient use of available resources including the good care of domesticated animals;
- 2828 — consider appropriate ways to make procurement opportunities more easily accessible to community
2829 organizations, including, for example, through capacity-building on meeting technical specifications, and
2830 making information about procurement opportunities available;
- 2831 — consider supporting organizations and persons that bring needed products and services to the community,
2832 which can also generate local employment as well as linkages with local, regional and urban markets
2833 where this is beneficial for the welfare of the community;
- 2834 — consider appropriate ways to help in the development of community-based associations of entrepreneurs;
- 2835 — fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine
2836 taxes due; and
- 2837 — consider contributing to superannuation and pensions for employees.

2838 **6.8.8 Community involvement and development issue 6: Health**

2839 **6.8.8.1 Description of the issue**

2840 Health is an essential element of life in society and is a recognized human right. Threats to public health can
2841 have severe impacts on communities and can hamper their development. Thus, all organizations, both large
2842 and small, should respect the right to health and should contribute, within their means and as appropriate, to
2843 the promotion of health, to the prevention of health threats and diseases and to the mitigation of any damage
2844 to the community (see also 6.4.6, 6.5 and 6.7.4). This may include participation in public health campaigns.
2845 They should also contribute where possible and appropriate to improving access to health services especially
2846 by reinforcing and supporting public services. Even in countries where it is a role of the state to provide a
2847 public health system, all organizations can consider contributing to health in communities. A healthy
2848 community reduces the burden on the public sector and contributes to a good economic and social
2849 environment for all organizations.

2850 **6.8.8.2 Related actions and expectations**

2851 An organization should:

2852 — seek to eliminate negative health impacts of any production process, product or service provided by the
2853 organization;

2854 — consider promoting good health by, for example, contributing to access to medicines and vaccination and
2855 encouraging healthy lifestyles, including exercise and good nutrition, early detection of diseases, raising
2856 awareness of contraceptive methods and discouraging the consumption of unhealthy products and
2857 substances. Special attention should be given to child nutrition;

2858 — consider raising awareness about health threats and major diseases and their prevention, such as
2859 HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; and

2860 — consider supporting long lasting and universal access to essential health care services and to clean water
2861 and appropriate sanitation as a means of preventing illness.

2862 **6.8.9 Community involvement and development issue 7: Social investment**

2863 **6.8.9.1 Description of the issue**

2864 Social investment takes place when organizations invest their resources in initiatives and programmes aimed
2865 at improving social aspects of community life. Types of social investments may include projects related to
2866 education, training, culture, health care, income generation, infrastructure development, improving access to
2867 information or any other activity likely to promote economic or social development.

2868 In identifying opportunities for social investment, an organization should align its contribution with the needs
2869 and priorities of the communities in which it operates, taking into account priorities set by local and national
2870 policymakers. Information sharing, consultation and negotiation are useful tools for a participative approach to
2871 identifying and implementing social investments.

2872 Social investments do not exclude philanthropy (for example, grants, volunteering and donations).

2873 Organizations should also encourage community involvement in the design and implementation of projects as
2874 this can help projects to survive and prosper when the organization is no longer involved. Social investments
2875 should prioritize projects that are viable in the long term and contribute to sustainable development.

2876 **6.8.9.2 Related actions and expectations**

2877 An organization should:

2878 — take into account the promotion of community development in planning social investment projects. All
2879 actions should broaden opportunities for citizens, for example by increasing local procurement and any
2880 outsourcing so as to support local development;

2881 — avoid actions that perpetuate a community's dependence on the organization's philanthropic activities,
2882 on-going presence or support;

2883 — assess its own existing community-related initiatives and report to the community and to people within the
2884 organization and identify where improvements might be made;

2885 — consider partnering with other organizations, including government, business or NGOs to maximise
2886 synergies and make use of complementary resources, knowledge and skills; and

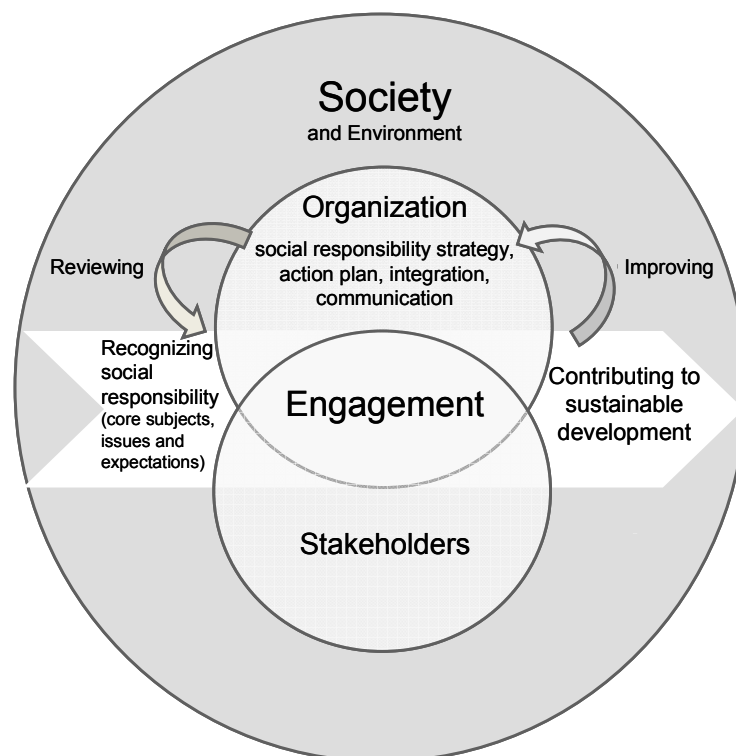
2887 — consider contributing to programmes that provide access to food and other essential products for
2888 vulnerable or discriminated groups and persons with low income, taking into account the importance of
2889 contributing to their increased capabilities, resources and opportunities.

2890 7 Guidance on integrating social responsibility throughout an organization

2891 7.1 General

2892 Previous clauses of this International Standard have identified the principles, core subjects and issues of
 2893 social responsibility. This clause provides guidance on putting social responsibility into practice in an
 2894 organization. In most cases, organizations can build on existing systems, policies, structures and networks of
 2895 the organization to put social responsibility into practice, although some activities are likely to be conducted in
 2896 new ways, or with consideration for a broader range of factors.

2897 Some organizations may already have established techniques for introducing new approaches into their
 2898 decision making and activities, as well as effective systems for communication and internal review. Others
 2899 may have less well-developed systems for organizational governance or other aspects of social responsibility.
 2900 The following guidance is intended to help all organizations, whatever their starting point, integrate social
 2901 responsibility into the way they operate.



2902

2903 **Figure 4 — Integrating social responsibility throughout the organization**

2904 7.2 The relationship of an organization's characteristics to social responsibility

2905 To provide an informed basis for integrating social responsibility throughout the organization, it is useful for the
 2906 organization to determine how its key characteristics relate to social responsibility (see Clause 5). This review
 2907 will also help in determining the relevant issues of social responsibility within each core subject and in
 2908 identifying the organization's stakeholders. The review should include, where appropriate, factors such as:

- 2909 — the organization's type, purpose, nature of operations and size;
- 2910 — locations in which the organization operates, including:
 - 2911 — whether there is a strong legal framework that regulates many of the decisions and activities related
 - 2912 to social responsibilities; and
 - 2913 — social, environmental and economic characteristics of the areas of operation;

- 2914 — any information about the historical performance of the organization on social responsibility;
- 2915 — characteristics of the organization's workforce or employees, including contracted labour;
- 2916 — sector organizations in which the organization participates, including:
 - 2917 — the activities related to social responsibility undertaken by these organizations; and
 - 2918 — the codes or other requirements related to social responsibility promoted by these organizations;
- 2919 — the organization's own mission, vision, values, principles, and code of conduct;
- 2920 — concerns of internal and external stakeholders relevant to social responsibility;
- 2921 — structures for and the nature of decision making in the organization; and
- 2922 — the organization's value chain.

2923 It is also important for an organization to be aware of the current attitudes, level of commitment to and
2924 understanding of social responsibility by its leadership. A thorough understanding of the principles, core
2925 subjects and benefits of social responsibility will greatly assist the integration of social responsibility
2926 throughout the organization and its sphere of influence.

2927 **7.3 Understanding the social responsibility of an organization**

2928 **7.3.1 Due diligence**

2929 Due diligence in the context of social responsibility is a comprehensive, proactive process to identify the actual
2930 and potential negative social, environmental and economic impacts of an organization's decisions and
2931 activities, with the aim of avoiding and mitigating those impacts.

2932 Due diligence may also entail influencing the behaviour of others, where they are found to be the cause of
2933 human rights or other violations in which the organization may be implicated.

2934 In any due diligence process, an organization should consider the country context in which it operates or in
2935 which its activities take place; the potential and actual impacts of its own activities; and the potential for
2936 negative consequences resulting from the actions of other entities or persons whose activities are significantly
2937 linked to those of the organization.

2938 It should include in a due diligence process, in a manner appropriate to the organization's size and
2939 circumstances, the following components:

- 2940 — organizational policies related to the relevant core subject that give meaningful guidance to those within
2941 the organization and those closely linked to the organization;
- 2942 — means of assessing how existing and proposed activities may affect those policy goals;
- 2943 — means of integrating social responsibility core subjects throughout the organization;
- 2944 — means of tracking performance over time, to be able to make necessary adjustments in priorities and
2945 approach; and
- 2946 — appropriate actions to address the negative impacts of its decisions and activities.

2947 In identifying potential areas for action, an organization should strive to better understand challenges and
2948 dilemmas from the perspective of the individuals and groups potentially harmed.

2949 In addition to this self-evaluation, an organization may find that in some cases it is both possible and
 2950 appropriate to seek to influence the behaviour of other entities towards enhancing their performance on social
 2951 responsibility, particularly those with which it has close ties or where the organization considers the issues to
 2952 be particularly compelling or relevant to its situation. As an organization gains experience in the area of
 2953 enhancing performance on social responsibility, it may grow in its capacity and willingness to intervene with
 2954 other entities to advocate this objective.

2955 **7.3.2 Determining relevance and significance of core subjects and issues to an organization**

2956 **7.3.2.1 Determining relevance**

2957 All the core subjects, but not all issues, have relevance for every organization. An organization should review
 2958 all core subjects to identify which issues are relevant.

2959 To start the identification process, an organization should, where appropriate:

2960 — list the full range of its activities;

2961 — identify stakeholders (see 5.3);

2962 — identify the activities of the organization itself and of the organizations within its sphere of influence. The
 2963 decisions and activities of suppliers and contractors can have an impact on the social responsibility of the
 2964 organization;

2965 — determine which core subjects and issues might arise when the organization and others within the sphere
 2966 of influence and/or the value chain carry out these activities, taking into account all applicable legislation;

2967 — examine the range of ways in which the organization's decisions and activities can cause impacts on
 2968 stakeholders and on sustainable development;

2969 — examine the ways in which stakeholders and social responsibility issues can impact the decisions,
 2970 activities and plans of the organization; and

2971 — identify all issues of social responsibility that relate to day-to-day activities as well as those that arise only
 2972 occasionally under very specific circumstances.

2973 Although an organization itself may believe it understands its social responsibility (see 5.2.3), it should
 2974 nevertheless consider involving stakeholders in the identification process to broaden the perspective on the
 2975 core subjects and issues. It is important to recognize, though, that issues may be relevant even if stakeholders
 2976 fail to identify them.

2977 In some instances an organization might assume that because it operates in an area with laws that address
 2978 core subjects of social responsibility, then compliance with the law will be sufficient to ensure that all the
 2979 relevant issues of such core subjects are addressed. A careful review of the core subjects and issues in
 2980 Clause 6 may reveal, however, that some relevant issues are not regulated or are covered by regulations that
 2981 are not adequately enforced or are not explicit or sufficiently detailed.

2982 Even for core subjects or issues covered by the law, responding to the spirit of the law may in some cases
 2983 involve action beyond simple compliance. As an example, although some environmental laws and regulations
 2984 limit emissions of air or water pollutants to specific amounts or levels, an organization should use best practice
 2985 to further reduce its emissions of those pollutants or to change the processes it uses so as to completely
 2986 eliminate such emissions. Other examples are a school that voluntarily decides to reuse rainwater for sanitary
 2987 purposes, and a hospital that could decide not only to comply with laws regarding its labour practices, but also
 2988 to launch a special programme for supporting the work-life balance of its personnel.

2989 **7.3.2.2 Determining significance**

2990 Once an organization has identified the broad range of issues relevant to its decisions and activities, it should
2991 look carefully at the issues identified and develop a set of criteria for deciding which issues have the greatest
2992 significance and are most important to the organization. Possible criteria include the:

- 2993 — extent of the impact of the issue on stakeholders and sustainable development;
- 2994 — potential effect of taking action or failing to take action on the issue;
- 2995 — level of stakeholder concern about the issue; and
- 2996 — identification of the societal expectations of responsible behaviour concerning these impacts.

2997 Issues that are generally considered to be significant are non-compliance with the law; inconsistency with
2998 international norms of behaviour; potential violations of human rights; practices that could endanger life or
2999 health; and practices that could seriously affect the environment.

3000 **7.3.3 An organization's sphere of influence**

3001 **7.3.3.1 Assessing an organization's sphere of influence**

3002 An organization derives influence from sources such as:

- 3003 — **ownership and governance** This includes the nature and extent of ownership or representation, if
3004 any, on the governing body of an associated organization;
- 3005 — **economic relationship** This includes the extent of the economic relationship and the relative
3006 importance of that relationship for either organization; greater importance for one organization can create
3007 greater influence for the other organization;
- 3008 — **legal/political authority** This is based, for example, on provisions in legally binding contracts or the
3009 existence of a legal mandate granting the organization the ability to enforce certain behaviours on others;
3010 and
- 3011 — **public opinion** This includes the ability of the organization to influence public opinion, and the impact
3012 of public opinion on those it is trying to influence.

3013 An organization's influence may depend on a number of factors, including physical proximity, scope, length
3014 and strength of the relationship.

3015 **7.3.3.2 Exercising influence**

3016 An organization can exercise its influence with others either to enhance positive impacts on sustainable
3017 development, or to minimize negative impacts, or both. When assessing its sphere of influence and
3018 determining its responsibilities, an organization should exercise due diligence.

3019 Methods of exercising influence include:

- 3020 — setting contractual provisions or incentives;
- 3021 — public statements by the organization;
- 3022 — engaging with the community, political leaders and other stakeholders;
- 3023 — making investment decisions;

- 3024 — sharing knowledge and information;
- 3025 — conducting joint projects;
- 3026 — undertaking responsible lobbying and using media relations;
- 3027 — promoting good practices; and
- 3028 — forming partnerships with sector associations, organizations and others.
- 3029 An organization should consider the environmental, social and organizational governance aspects and the
3030 social responsibility of the organizations with which it has or seeks to have a relationship.
- 3031 An organization can influence its stakeholders through its decisions and activities, and through the information
3032 that it provides to stakeholders about the basis for these decisions and activities.
- 3033 The exercise of an organization's influence should always be guided by ethical behaviour and other principles
3034 and practices of social responsibility (see Clauses 4 and 5). When exerting its influence, an organization
3035 should first consider engaging in dialogue aimed at improving awareness of social responsibility and
3036 encouraging socially responsible behaviour. If dialogue is not effective, alternative actions should be
3037 considered, including changing the nature of the relationship.
- 3038 Where an organization has *de facto* control over others, its responsibility to act can be similar to the
3039 responsibility that exists where the organization has formal control. *De facto* control refers to situations where
3040 one organization has the ability to dictate the decisions and activities of another party, even where it does not
3041 have the legal or formal authority to do so.
- 3042 **7.3.4 Establishing priorities for addressing issues**
- 3043 An organization should determine and commit to its priorities for integrating social responsibility throughout
3044 the organization and its daily practices. Priorities should be established from among the issues considered
3045 significant and relevant (see 7.3.2). Stakeholders should be involved in the identification of priorities (see 5.3).
3046 Priorities are likely to vary over time.
- 3047 Organizations should consider the following to determine whether an action to address an issue is a high
3048 priority or not:
- 3049 — the current performance of the organization with regard to legal compliance, international standards,
3050 international norms of behaviour, the state-of-the-art and best practice;
- 3051 — whether the issue can significantly affect the ability of the organization to meet important objectives;
- 3052 — the potential effect of the related action compared to the resources required for implementation;
- 3053 — the length of time to achieve the desired results;
- 3054 — whether there can be significant cost implications if not addressed quickly; and
- 3055 — the ease and speed of implementation, which may have a bearing on increasing awareness of and
3056 motivation for action on social responsibility within the organization.
- 3057 The order of priorities will vary among organizations.
- 3058 In addition to setting priorities for immediate action, an organization can establish priorities for consideration of
3059 issues that are relevant to decisions and activities that an organization expects to carry out in the future, such
3060 as building construction, employing new staff, hiring contractors or conducting fund-raising activities. The
3061 priority considerations will then form part of the planning for these future activities.
- 3062 The priorities should be reviewed and updated at intervals appropriate for the organization.

3063 **7.4 Practices for integrating social responsibility throughout an organization**

3064 **7.4.1 Raising awareness and building competency for social responsibility**

3065 Building social responsibility into every aspect of an organization involves commitment and understanding at
3066 all levels of the organization. In the early stages of an organization's efforts related to social responsibility, the
3067 focus of awareness building should be on increasing understanding of the aspects of social responsibility,
3068 including principles, core subjects and issues.

3069 Commitment and understanding should start at the top of the organization. Understanding the benefits of
3070 social responsibility for the organization can play a major role in building the commitment of the organization's
3071 leadership. Efforts should therefore be made to provide the organization's leadership with a thorough
3072 understanding of the implications and benefits of social responsibility.

3073 Some employees and some parts of an organization will be more interested and receptive to taking action on
3074 social responsibility than others. An organization may find it useful to focus initial efforts on such receptive
3075 areas to demonstrate what social responsibility means in practice.

3076 Creating a culture of social responsibility within an organization may take a substantial period of time, but
3077 proceeding systematically and working from existing values and cultures have been effective in many
3078 organizations.

3079 Building the competency for implementing practices of social responsibility may involve strengthening or
3080 developing skills in some areas of activity such as stakeholder engagement, and in improving knowledge and
3081 understanding of the application of the core subjects. Efforts should take advantage of the existing knowledge
3082 and skills of people within the organization. Where appropriate, these efforts should also include building
3083 competency and training of managers and workers in the supply chain. Specific training may be useful for
3084 some issues.

3085 To integrate social responsibility effectively, an organization may identify a need for changes in decision-
3086 making processes and governance that would promote greater freedom, authority and motivation to suggest
3087 new approaches and ideas. An organization may also find that it needs to improve its tools for monitoring and
3088 measuring some aspects of its performance.

3089 Education and lifelong learning are central to raising awareness and building competency for social
3090 responsibility. In this regard, education for sustainable development is setting a new direction to empower
3091 people to address social responsibility issues by encouraging them to have due regard for values that foster
3092 vigorous and proactive action^[162].

3093 **7.4.2 Setting the direction of an organization for social responsibility**

3094 The statements and actions of an organization's leadership and the organization's purpose, aspirations,
3095 values, ethics and strategy set the direction for the organization. To make social responsibility an important
3096 and effective part of the functioning of the organization, it should be reflected in these aspects of the
3097 organization.

3098 An organization should set its direction by making social responsibility an integral part of its policies,
3099 organizational culture, strategies, structures and operations. Some of the ways it can do this are:

3100 — including in the organization's aspirations or vision statement reference to the way in which it intends
3101 social responsibility to influence its activities;

3102 — incorporating in its purpose or in a mission statement specific, clear and concise references to important
3103 aspects of social responsibility, including the principles and issues of social responsibility that help
3104 determine the way the organization operates;

3105 — adopting written codes of conduct or ethics that specify the organization's commitment to social
3106 responsibility by translating the principles and values into statements on appropriate behaviour. Such
3107 codes should be based on the principles of social responsibility in Clause 4 and on guidance in Clause 6;

3108 — including social responsibility as a key element of the organization's strategy, through its integration into
3109 systems, policies, processes and decision-making behaviour; and

3110 — translating the priorities for action on core subjects and issues into manageable organizational objectives
3111 with strategies, processes and timelines. Objectives should be specific and measurable or verifiable.
3112 Stakeholder input can be valuable in assisting this process. Detailed plans for achieving the objectives,
3113 including responsibilities, timelines, budgets and the effect on other activities of the organization, should
3114 be an important element in establishing the objectives and the strategies for their achievement.

3115 **7.4.3 Building social responsibility into an organization's governance, systems and procedures**

3116 An important and effective means of integrating social responsibility throughout an organization is through the
3117 organization's governance, the system by which its decisions are made and implemented in pursuit of its
3118 objectives.

3119 An organization should conscientiously and methodically manage its own impacts associated with each core
3120 subject and monitor the impacts of the organizations within its sphere of influence, so as to minimize the risk
3121 of social and environmental harm, as well as maximize opportunities and positive impacts. When making
3122 decisions, including with regard to new activities, an organization should consider the likely impacts of these
3123 decisions on stakeholders. In doing so, an organization should consider the best ways of minimizing the
3124 harmful impacts of its activities and of increasing the beneficial impacts of its behaviour on society and the
3125 environment. The resources and planning required for this purpose should be taken into account when
3126 decisions are made.

3127 An organization should confirm that the principles of social responsibility (see Clause 4) are applied in its
3128 governance and reflected in its structure and culture. It should review procedures and processes at
3129 appropriate intervals to make sure that they take into account the social responsibility of the organization.

3130 Some useful procedures may include:

3131 — ensuring established management practices reflect and address the organization's social responsibility;

3132 — identifying the ways in which the principles of social responsibility and the core subjects and issues apply
3133 to the various parts of the organization;

3134 — if appropriate to the size and nature of the organization, establishing departments or groups within the
3135 organization to review and revise operating procedures so that they are consistent with the principles and
3136 core subjects of social responsibility;

3137 — taking account of social responsibility when conducting operations for the organization; and

3138 — incorporating social responsibility into purchasing and investment practices, human resources
3139 management and other organizational functions.

3140 The existing values and culture of an organization can have a significant effect on the ease and pace with
3141 which social responsibility can be fully integrated throughout the organization. For some organizations, where
3142 the values and culture are already closely aligned to those of social responsibility, the process of integration
3143 may be quite straightforward. In others, some parts of the organization may not recognize the benefits of
3144 social responsibility and may be resistant to change. Systematic efforts over an extended period may be
3145 involved in integrating a socially responsible approach in these areas.

3146 It is also important to recognize that the process of integrating social responsibility throughout an organization
3147 does not occur all at once or at the same pace for all core subjects and issues. It may be helpful to develop a
3148 plan for addressing some social responsibility issues in the short term and some over a longer period of time.
3149 Such a plan should be realistic and should take into account the capabilities of the organization, the resources
3150 available and the priority of the issues and related actions (see 7.3.4).

3151 **7.5 Communication on social responsibility**

3152 **7.5.1 The role of communication in social responsibility**

3153 Many practices related to social responsibility will involve some form of internal and external communication.

3154 Communication is critical to many different functions in social responsibility including:

- 3155 — raising awareness both within and outside the organization on its strategies and objectives, plans,
3156 performance and challenges for social responsibility;
- 3157 — demonstrating respect for the social responsibility principles in Clause 4;
- 3158 — helping to engage and create dialogue with stakeholders;
- 3159 — addressing legal and other requirements for the disclosure of information related to social responsibility;
- 3160 — showing how the organization is meeting its commitments on social responsibility and responding to the
3161 interests of stakeholders and expectations of society in general;
- 3162 — providing information about the impacts of the organization's activities, products and services, including
3163 details of how the impacts change over time;
- 3164 — helping to engage and motivate employees and others to support the organization's activities in social
3165 responsibility;
- 3166 — facilitating comparison with peer organizations, which can stimulate improvements in performance on
3167 social responsibility; and
- 3168 — enhancing an organization's reputation for socially responsible action, openness, integrity and
3169 accountability, to strengthen stakeholder trust in the organization.

3170 **7.5.2 Characteristics of information relating to social responsibility**

3171 Information relating to social responsibility should be:

- 3172 — **complete** Information should address all significant activities and impacts related to social
3173 responsibility;
- 3174 — **understandable** Information should be provided with regard for the knowledge and the cultural,
3175 social, educational and economic background of those who will be involved in the communication. Both
3176 the language used, and the manner in which the material is presented, including how it is organized,
3177 should be accessible for the stakeholders intended to receive the information;
- 3178 — **responsive** Information should be responsive to stakeholder interests;
- 3179 — **accurate** Information should be factually correct and should provide sufficient detail to be useful and
3180 appropriate for its purpose;
- 3181 — **balanced** Information should be balanced and fair and should not omit relevant negative information
3182 concerning the impacts of an organization's activities;
- 3183 — **timely** Out of date information can be misleading. Where information describes activities during a
3184 specific period of time, identification of the period of time covered will allow stakeholders to compare the
3185 performance of the organization with its earlier performance and with the performance of other
3186 organizations; and
- 3187 — **accessible** Information on specific issues should be available to the stakeholders concerned.

3188 **7.5.3 Types of communication on social responsibility**

3189 There are many different types of communication related to social responsibility. Some examples include:

- 3190 — meetings or conversations with stakeholders;
- 3191 — communication with stakeholders on specific issues or projects of social responsibility. Where possible
3192 and appropriate, this communication should involve dialogue with stakeholders;
- 3193 — communication between the organization's management and employees or members to raise general
3194 awareness about and support for social responsibility and related activities. Such communication is
3195 generally most effective when it involves dialogue;
- 3196 — team activities focused on integration of social responsibility throughout the organization;
- 3197 — communication with stakeholders concerning claims about the social responsibility related to the
3198 organization's activities. These claims can be verified through internal review and assurance. For
3199 enhanced credibility, these claims may be verified by external assurance. Where appropriate,
3200 communications should provide opportunities for stakeholder feedback;
- 3201 — communication with suppliers about procurement requirements related to social responsibility;
- 3202 — communication to the public about emergencies that have consequences for social responsibility. Prior to
3203 emergencies, communication should aim to increase awareness and preparedness. During emergencies,
3204 it should keep stakeholders informed and provide information on appropriate actions;
- 3205 — product-related communication, such as product labelling, product information and other consumer
3206 information. Opportunities for feedback can improve this form of communication;
- 3207 — articles on aspects of social responsibility in magazines or newsletters aimed at peer organizations;
- 3208 — advertisements or other public statements to promote some aspect of social responsibility;
- 3209 — submissions to government bodies or public inquiries; and
- 3210 — periodic public reporting with opportunities for stakeholder feedback (see Box 15).

3211 There are many different methods and media that may be used for communication. These include meetings,
3212 public events, forums, reports, newsletters, magazines, posters, advertising, letters, voicemail, live
3213 performance, video, websites, podcasts (website audio broadcast), blogs (website discussion forums), product
3214 inserts and labels. It is also possible to communicate through the media using press releases, interviews,
3215 editorials and articles.

3216 **Box 15 — Reporting on social responsibility**

3217 An organization should, at appropriate intervals, report about its performance on social responsibility to the
3218 stakeholders affected. A growing number of organizations report to their stakeholders on a periodic basis
3219 about their performance on social responsibility. Reporting to stakeholders can be done in many different
3220 ways, including meetings with stakeholders, letters describing the organization's activities related to social
3221 responsibility for a defined period, website information and periodic social responsibility reports.

3222 In reporting to its stakeholders, an organization should include information about its objectives and
3223 performance on the core subjects and relevant issues of social responsibility. It should describe how and
3224 when stakeholders have been involved in the organization's reporting on social responsibility.

3225 An organization should provide a fair and complete picture of its performance on social responsibility,
3226 including achievements and shortfalls and the ways in which the shortfalls will be addressed.

- 3227 An organization may choose to cover its activities as a whole at one time, or report separately on activities at
3228 a particular location or site. Community groups often consider smaller, location-specific reporting more useful
3229 than organization-wide reporting.
- 3230 Publication of a social responsibility report can be a valuable aspect of an organization's activities on social
3231 responsibility. In preparing a social responsibility report, an organization should take account of the following
3232 considerations:
- 3233 — the scope and scale of an organization's report should be appropriate for the size and nature of the
3234 organization;
 - 3235 — the level of detail may reflect the extent of the organization's experience with such reporting. In some
3236 cases, organizations initiate their efforts with limited reports covering only a few aspects, and in
3237 subsequent years, expand coverage as they gain experience and have sufficient data on which to base a
3238 broader report;
 - 3239 — the report should describe how the organization decided upon the issues to be covered and the way
3240 those issues would be addressed;
 - 3241 — the report should present the organization's goals, operational performance, products and services in the
3242 context of sustainable development; and
 - 3243 — a report can be produced in a variety of forms, depending on the nature of the organization and on the
3244 needs of its stakeholders. These may include electronic posting of a report, web-based interactive
3245 versions or hard copies. It may also be a stand-alone document or part of an organization's annual report.
- 3246 Additional information on reporting on social responsibility can be obtained from the initiatives and tools on
3247 reporting – at global, national or sector-specific level – found in Annex A (see also 7.8 for guidance on
3248 assessing initiatives for social responsibility).

3249 **7.5.4 Stakeholder dialogue on communication about social responsibility**

- 3250 Through dialogue with its stakeholders, an organization can benefit from receiving and exchanging direct
3251 information about stakeholders' views. An organization should seek dialogue with its stakeholders to:
- 3252 — assess the adequacy and effectiveness of the content, media, frequency and scope of communication, so
3253 that they can be improved as needed;
 - 3254 — set priorities for the content of future communication;
 - 3255 — secure verification of reported information by stakeholders, if this approach to verification is used; and
 - 3256 — identify best practice.

3257 **7.6 Enhancing credibility regarding social responsibility**

3258 **7.6.1 Methods of enhancing credibility**

- 3259 There are various ways in which an organization establishes its credibility. One is stakeholder engagement,
3260 which involves dialogue with stakeholders and is an important means of increasing confidence that the
3261 interests and intentions of all participants are understood. This dialogue can build trust and enhance credibility.
3262 Stakeholder engagement can be a basis for involving stakeholders in the verification of an organization's
3263 claims concerning its performance. The organization and stakeholders can make arrangements for
3264 stakeholders to periodically review or otherwise monitor aspects of an organization's performance.

3265 Credibility with regard to certain issues can sometimes be enhanced through participation in specific
 3266 certification schemes. Initiatives have been developed to certify product safety or to certify processes or
 3267 products regarding their environmental impact, labour practices and other aspects of social responsibility.
 3268 Such schemes should be independent and credible in themselves. In some situations, organizations involve
 3269 independent parties in their activities to provide credibility. An example of this is the creation of advisory
 3270 committees or review committees consisting of persons who are selected because they are credible.

3271 Organizations sometimes join associations of peer organizations to establish or promote socially responsible
 3272 behaviour within their area of activity or within their respective communities.

3273 Organizations may enhance their credibility by making relevant commitments regarding their impacts, taking
 3274 appropriate action and assessing performance and reporting on progress and shortcomings.

3275 **7.6.2 Enhancing the credibility of reports and claims about social responsibility**

3276 There are many ways to enhance the credibility of reports and claims about social responsibility. These
 3277 include:

3278 — making reports about performance on social responsibility comparable both over time and with reports
 3279 produced by peer organizations, recognizing that the nature of the report will depend on the type, size
 3280 and capacity of the organization;

3281 — providing a brief explanation of why topics omitted from reports are not covered, to show that the
 3282 organization has made an effort to cover all significant matters;

3283 — using a rigorous and responsible process of verification, in which the data and information are traced
 3284 back to a reliable source to verify accuracy of that data and information;

3285 — using the help of an individual or individuals independent of the process of report preparation, either
 3286 within the organization or external to it, to undertake the verification process;

3287 — publishing a statement attesting to the verification as part of the report;

3288 — making use of stakeholder groups to provide a determination that the report reflects the relevant and
 3289 significant issues for the organization, that it is responsive to the needs of stakeholders, and that it
 3290 provides complete coverage of the issues addressed;

3291 — taking extra steps to be transparent by providing information of a kind and in a form that can be easily
 3292 verified by others. For instance, instead of just reporting statistics concerning performance, an
 3293 organization can also make details on the sources of the information and the processes used to develop
 3294 the statistics available. In some cases, an organization can increase the credibility of claims it makes
 3295 about the supply chain by listing the places where activities take place; and

3296 — reporting conformance to the reporting guidelines of an external organization.

3297 **7.6.3 Resolving conflicts or disagreements between an organization and its stakeholders**

3298 In the course of its activities on social responsibility, an organization may encounter conflicts or disagreements
 3299 with individual stakeholders or with groups of stakeholders. Specific examples of types of conflicts and
 3300 mechanisms for addressing them are covered in the context of human rights (see 6.3.7) and consumer issues
 3301 (see 6.7.6). Formal methods for resolving conflicts or disagreements also often form part of labour
 3302 agreements.

3303 An organization should develop mechanisms for resolving conflicts or disagreements with stakeholders that
 3304 are appropriate to the type of conflict or disagreement and useful for the affected stakeholders. Such
 3305 mechanisms may include:

3306 — direct discussions with affected stakeholders;

- 3307 — provision of written information to address misunderstandings;
- 3308 — forums in which stakeholders and the organization can present their points of view and look for solutions;
- 3309 — formal complaints handling procedures;
- 3310 — mediation or arbitration procedures;
- 3311 — systems that enable reporting of wrongdoing without fear of reprisal; and
- 3312 — other types of procedures for resolving grievances.

3313 An organization should make detailed information on the procedures available for resolving conflicts and
3314 disagreements accessible to its stakeholders. These procedures should be equitable and transparent. More
3315 specific information on procedures related to human rights and consumer issues are described under those
3316 core subjects in Clause 6.

3317 **7.7 Reviewing and improving an organization's actions and practices related to social**
3318 **responsibility**

3319 **7.7.1 General**

3320 Effective performance on social responsibility depends in part on commitment, careful oversight, evaluation
3321 and review of the activities undertaken, progress made, achievement of identified objectives, resources used
3322 and other aspects of the organization's efforts.

3323 Ongoing monitoring or observation of activities related to social responsibility is primarily aimed at making
3324 sure that activities are proceeding as intended, identifying any crisis or out-of-the-ordinary occurrence, and
3325 making modifications to the way things are done.

3326 Reviews of performance, at appropriate intervals, may be used to determine progress on social responsibility,
3327 help keep programmes well focused, identify areas in need of change and contribute to improved performance.
3328 Stakeholders can play an important role in reviewing an organization's performance on social responsibility.

3329 In addition to reviewing existing activities, an organization should also keep abreast of changing conditions or
3330 expectations, legal or regulatory developments affecting social responsibility and new opportunities for
3331 enhancing its efforts on social responsibility. This sub-clause identifies some techniques organizations can
3332 use for monitoring, reviewing and improving their performance on social responsibility.

3333 **7.7.2 Monitoring activities on social responsibility**

3334 To have confidence in the effectiveness and efficiency with which social responsibility is being put into
3335 practice by all parts of an organization, it is important to monitor ongoing performance on the activities related
3336 to core subjects and relevant issues. The extent of this effort will obviously vary with the scope of the core
3337 subjects covered, the size and nature of the organization and other factors.

3338 When deciding on the activities to be monitored, an organization should focus on those that are significant and
3339 seek to make the results of the monitoring easy to understand, reliable and timely and responsive to
3340 stakeholders' concerns.

3341 There are many different methods that can be used to monitor performance on social responsibility, including
3342 reviews at appropriate intervals, benchmarking and obtaining feedback from stakeholders. Organizations can
3343 often obtain insights into their programmes by comparing their characteristics and performance with the
3344 activities of other organizations. Such comparisons may be focused on actions related to specific core
3345 subjects or on broader approaches to integrating social responsibility throughout the organization.

3346 One of the more common methods is measurement against indicators. An indicator is qualitative or
3347 quantitative information about results or outcomes associated with the organization that is comparable and

3348 demonstrates change over time. Indicators can, for example, be used to monitor or evaluate the achievement
 3349 of project objectives over time. They should be clear, informative, practical, comparable, accurate, credible
 3350 and reliable. Extensive additional detail on selecting and using indicators is available in many references on
 3351 social responsibility and sustainability.

3352 Although indicators that yield quantitative results are relatively straightforward to use, they may not be
 3353 sufficient for all aspects of social responsibility. In the area of human rights, for example, women's and men's
 3354 views about whether they are being fairly treated can be more meaningful than some quantitative indicators
 3355 on discrimination. Quantitative indicators related to the results of surveys or focus group discussions may be
 3356 coupled with qualitative indicators describing views, trends, conditions or status. It is also important to
 3357 recognize that social responsibility is about more than specific achievements in measurable activities, such as
 3358 reducing pollution and responding to complaints. As social responsibility is based on values, application of
 3359 principles of social responsibility and attitudes, monitoring can involve more subjective approaches such as
 3360 interviewing, observing and other techniques for evaluating behaviour and commitments.

3361 **7.7.3 Reviewing an organization's progress and performance on social responsibility**

3362 In addition to its day-to-day oversight and monitoring of the activities related to social responsibility, an
 3363 organization should carry out reviews at appropriate intervals to determine how it is performing against its
 3364 targets and objectives for social responsibility and to identify needed changes in the programmes and
 3365 procedures.

3366 These reviews typically involve the comparison of performance across social responsibility core subjects with
 3367 results from earlier reviews, to determine progress and measure achievement against its targets and
 3368 objectives. They should also include examination of less easily measured aspects of performance, such as
 3369 attitudes to social responsibility, integration of social responsibility throughout the organization and adherence
 3370 to principles, value statements and practices. The participation of stakeholders can be valuable in such
 3371 reviews.

3372 Types of questions that could be asked during reviews include:

3373 — were objectives and targets achieved as envisioned?

3374 — did the strategies and processes suit the objectives?

3375 — what worked and why? what did not work and why?

3376 — were the objectives appropriate?

3377 — what could have been done better?

3378 — are all relevant persons involved?

3379 Based on the results of its reviews, an organization should identify changes to its programmes that would
 3380 remedy any deficiency and bring about improved performance on social responsibility.

3381 **7.7.4 Enhancing the reliability of data and information collection and management**

3382 Organizations that are required to provide performance data to government, non-governmental organizations,
 3383 other organizations or the public, or for maintaining databases containing sensitive information can increase
 3384 their confidence in their data collection and management systems by detailed reviews of the systems. The aim
 3385 of such reviews should be to:

3386 — increase an organization's confidence that the data it provides to others is accurate;

3387 — improve the credibility of data and information; and

3388 — confirm the reliability of systems for protecting the security and privacy of data, where appropriate.

3389 Such detailed reviews may be prompted by legal or other requirements for release of data on emissions of
3390 greenhouse gases or pollutants, requirements for provision of programme data to funding bodies or oversight
3391 departments, conditions of environmental licences or permits, and concerns about protection of private
3392 information, such as financial, medical or personal data.

3393 As part of such reviews, independent people or groups, either internal or external to the organization, should
3394 examine the ways in which data is collected, recorded or stored, handled and used by the organization. The
3395 reviews can help identify vulnerabilities in data collection and management systems that would allow the data
3396 to become contaminated by errors or would permit access by unauthorized individuals. The results of the
3397 reviews can help the organization strengthen and improve its systems. Data accuracy and reliability can also
3398 be improved through good training of data collectors, clear accountability for data accuracy, direct feedback to
3399 individuals making errors and data quality processes that compare reported data with past data and that from
3400 comparable situations.

3401 **7.7.5 Improving performance**

3402 On the basis of periodic reviews, or at other appropriate intervals, an organization should consider ways in
3403 which it could improve its performance on social responsibility. The results of reviews should be used to help
3404 bring about continuous improvement in an organization's social responsibility. Improvements could involve
3405 modification of targets and objectives to reflect changing conditions or aspiration for greater achievement. The
3406 scope of activities and programmes related to social responsibility could be broadened. The provision of
3407 additional or different resources for activities related to social responsibility might be a matter to consider.
3408 Improvements could also include programmes or activities to take advantage of newly identified opportunities.

3409 Stakeholder views expressed during reviews may assist an organization in the identification of new
3410 opportunities and changed expectations. This should help an organization improve performance of its
3411 activities on social responsibility.

3412 To encourage the realization of organizational goals and objectives, some organizations link achievement of
3413 specific objectives of social responsibility with annual or periodic performance reviews of senior executives
3414 and managers. Such steps emphasize that the organization's action on social responsibility is intended to be a
3415 serious commitment.

3416 **7.8 Voluntary initiatives for social responsibility**

3417 **7.8.1 General**

3418 Many organizations have developed voluntary initiatives intended to help other organizations seeking to
3419 become more socially responsible. In some cases, an initiative for social responsibility is in fact an
3420 organization formed to expressly address various aspects of social responsibility. The result is a wide variety
3421 of initiatives available to organizations interested in social responsibility. Some involve joining or supporting
3422 other organizations.

3423 Some of these initiatives for social responsibility address aspects of one or more core subjects or issues;
3424 others address various ways that social responsibility can be integrated into an organization's decisions and
3425 activities. Some initiatives for social responsibility create or promote specific tools or practical guides that can
3426 be used for integrating social responsibility throughout an organization. Some initiatives develop or promote
3427 minimum expectations concerning social responsibility. These expectations can take many forms, including
3428 codes of conduct, recommendations, guidelines, declarations of principles and value statements. Some
3429 initiatives have been developed by different sectors in an effort to address some of the challenges specific to
3430 one sector. The existence of an initiative for social responsibility in a particular sector does not mean that the
3431 sector is necessarily more responsible or potentially more harmful.

3432 **7.8.2 Voluntary nature of participation**

3433 It is not necessary for an organization to participate in any of these initiatives for social responsibility, or to use
3434 any of these tools, for it to be socially responsible. Furthermore, participation in an initiative or the use of an
3435 initiative's tools, by itself, is not a reliable indicator of the social responsibility of an organization. In evaluating

3436 initiatives for social responsibility, an organization should be aware that not every initiative is well regarded or
 3437 credible in the eyes of stakeholders. An organization should also determine objectively whether a particular
 3438 initiative will help it to address its social responsibility, and whether the initiative is mainly a form of public
 3439 relations or a means of protecting the reputation of members or participating organizations. Social
 3440 responsibility should not be treated only as a form of risk management. A particularly important consideration
 3441 when evaluating an initiative for social responsibility is whether it unilaterally reinterprets already established
 3442 and recognized expectations of socially responsible behaviour.

3443 Effective engagement with stakeholders and multi-stakeholder systems of governance and development are
 3444 key characteristics distinguishing some initiatives for social responsibility from others, recognizing that
 3445 initiatives developed for a single sector or type of organization may have single-stakeholder governance
 3446 structures. Consideration should be given to whether the initiative was developed with the input and
 3447 involvement of organizations concerned and stakeholders likely to be covered by it.

3448 An organization may find it useful to participate in, or use tools of, one or more initiatives for social
 3449 responsibility. Participation should lead in one way or another to concrete action within the organization, such
 3450 as obtaining support or learning from others. Participation can be especially valuable when an organization
 3451 starts using or drawing upon tools or practical guidance that accompany the initiative.

3452 Organizations may use initiatives for social responsibility to seek some form of recognition. Some initiatives for
 3453 social responsibility are broadly recognized as a credible basis for public recognition of performance or
 3454 compliance regarding specific practices or on specific issues. Practical guidance provided by these initiatives
 3455 for social responsibility can vary from self-assessment tools to third-party verification.

3456 7.8.3 Considerations

3457 In determining whether to participate in or use an initiative for social responsibility, an organization should
 3458 consider the following factors:

- 3459 — whether the initiative is consistent with the principles described in Clause 4;
- 3460 — whether the initiative provides valuable and practical guidance to assist the organization to address a
 3461 particular core subject or issue and/or to integrate social responsibility throughout its activities;
- 3462 — whether the initiative is designed for that particular type of organization or its areas of interest;
- 3463 — whether the initiative is locally or regionally applicable, or whether it has global scope and whether it
 3464 applies to all types of organizations;
- 3465 — whether the initiative will assist the organization to reach specific stakeholder groups;
- 3466 — the kind of organization or organizations that developed and govern the initiative, such as government,
 3467 NGO, labour, private sector or academic;
- 3468 — the reputation of the organization or organizations that developed and govern the initiative, considering
 3469 their credibility and integrity;
- 3470 — the nature of the process for developing and governing the initiative, for example, whether the initiative
 3471 has been developed through or governed by a multi-stakeholder, transparent, open, and accessible
 3472 process, with developed and developing country participants; and
- 3473 — the accessibility of the initiative, for example, whether an organization must sign a contract to participate,
 3474 or whether there are costs to join the initiative.

3475 In considering these and other factors, an organization should be cautious about the way it interprets the
 3476 results. For example, the widespread acceptance of the initiative may be an indication of feasibility, value,
 3477 reputation or relevance, although it might also be an indication that the initiative has less stringent
 3478 requirements. By contrast, a new and less widespread initiative with still unproven value and feasibility may be
 3479 more innovative or challenging. Additionally, an initiative available free of charge may seem attractive;

3480 however, an initiative that is available for a payment might be more likely to be kept up-to-date, and thus more
3481 valuable in the long term. The fact that an initiative or tool is available free, or for a payment, should thus not
3482 be seen as an indication of the merit of that particular initiative or tool.

3483 It is important to periodically review the value, relevance and/or applicability of any initiative selected.

3484 **7.8.4 Notes on Annex A**

3485 Annex A contains a non-exhaustive list of voluntary initiatives and tools for social responsibility. These
3486 initiatives and tools have been identified by the ISO 26000 working group experts during the development of
3487 this International Standard, using a specific set of criteria that are described in Annex A. These criteria do not
3488 constitute a judgement by ISO on the value or effectiveness of any of the initiatives or tools for social
3489 responsibility listed in Annex A. Furthermore, the fact that an initiative or tool for social responsibility is
3490 mentioned in Annex A does not imply any form of endorsement by ISO of that initiative or tool. Important
3491 characteristics of the initiative that cannot be objectively measured within the scope of this International
3492 Standard – such as its effectiveness, credibility, legitimacy and representative nature – are not considered
3493 here. Such characteristics should be assessed directly by those considering use of an initiative or tool.
3494 Guidance on other important aspects to take into account while assessing initiatives is provided in Box 16.

3495 **Box 16 — Certifiable initiatives and initiatives connected to commercial or economic interests**

3496 Some (but not all) of the initiatives for social responsibility listed in Annex A include the possibility of
3497 certification against the initiative by independent third parties. In some instances, certification is a requirement
3498 for using the initiative. The fact that an initiative includes the possibility of, or requirement for, certification
3499 should not be seen as indicative of the value of that initiative. Implementation of any tool or initiative listed in
3500 Annex A – including those that involve certification – cannot be used to claim conformity to ISO 26000 or to
3501 show its adoption or implementation.

3502 Irrespective of whether they have been developed by “for profit” or “not for profit” organizations, some
3503 initiatives or tools are connected to commercial or economic interests, involving payment for use, a
3504 membership fee, or the payment for verification or certification services. Using an initiative or tool to promote a
3505 product or organization is another example of such a commercial connection. The existence of such interests
3506 is not in itself a negative aspect of an initiative for social responsibility; they might, for example, be necessary
3507 for the organization administering the initiative or tool to cover its costs and activities, or they may be a
3508 legitimate means for informing stakeholders about relevant characteristics of a product or organization.
3509 However, when evaluating an initiative or tool connected to such interests, the user of this International
3510 Standard should consider those associated commercial interests and the potential for conflicts of interest. For
3511 example, an organization administering an initiative for social responsibility may give undue priority to
3512 obtaining revenues from the provision of certifications, to the detriment of the accuracy in verifying the
3513 requirements for such certification. Assessing the credibility of organizations administering initiatives or tools is
3514 thus particularly important when these are connected to commercial or economic interests.

Annex A (informative)

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3517
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Examples of voluntary initiatives and tools for social responsibility

3519 In using this annex, it is important to remember that ISO 26000 is not a management system standard. It is
3520 not intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or
3521 claims to be certified to ISO 26000 would be a misrepresentation of the intent and purpose of the International
3522 Standard. The information provided in this annex is intended purely to provide some available examples of
3523 additional voluntary guidance on social responsibility. While these initiatives may provide useful guidance on
3524 social responsibility, it is not a precondition that an organization should participate in any of these initiatives, or
3525 use any of these tools, for it to be socially responsible.

3526 This annex provides a non-exhaustive list of voluntary initiatives and tools for social responsibility. The aim of
3527 this annex is to provide examples of existing initiatives and tools that may offer additional guidance on the
3528 core subjects and integration practices of social responsibility.

3529 To better understand and implement social responsibility, users are also encouraged to consult the
3530 Bibliography, which is an integral part of ISO 26000. The Bibliography provides references to international
3531 instruments that are considered authoritative sources for the recommendations in this International Standard.

3532 For the purposes of this International Standard, an initiative for social responsibility refers to a “programme or
3533 activity expressly devoted to meeting a particular aim related to social responsibility” (2.10). A tool for social
3534 responsibility refers to a system, methodology or similar means that relates to a specific initiative for social
3535 responsibility and is designed to assist organizations in meeting a particular aim related to social
3536 responsibility.

3537 This annex is divided into two tables, distinguishing between those initiatives and tools that apply to more than
3538 one sector (Table A.1: “cross-sectoral”) and those that apply only to specific public or private sectors
3539 (Table A.2: “sectoral”).

3540 The **cross-sectoral initiatives** for social responsibility listed in Table A.1 include three types of initiatives:
3541 “intergovernmental initiatives” (developed and administered by intergovernmental organizations); “multi-
3542 stakeholder initiatives” (developed or administered through multi-stakeholder processes); and “single-
3543 stakeholder initiatives” (developed or administered through single-stakeholder processes).

3544 The **sectoral initiatives** for social responsibility listed in Table A.2 refer to initiatives that have been
3545 developed by specific sectors (such as agriculture, information technology, public services, tourism and so on)
3546 in an effort to address some of the challenges specific to that sector. Not all sectors that have developed
3547 initiatives are listed in this annex, nor are all the initiatives in any of the listed sectors necessarily included in
3548 this table. The existence of an initiative in a particular sector does not mean that the sector is more
3549 responsible or more harmful.

3550 For each initiative or tool listed, the organization or organizations that launched the initiative or tool are
3551 identified, and information is provided on the ISO 26000 core subjects or practices for integrating social
3552 responsibility to which it relates. An Internet address is provided, with a brief description of the intended
3553 purposes and potential users of the initiative or tool, and details on whether membership is a requirement for
3554 using the initiative or tool. Information regarding intergovernmental and stakeholder involvement in the
3555 initiative or tool development or administration is also provided, as well as whether the initiative or tool is for
3556 certification.

3557 The information in this annex was provided by experts who participated in the drafting of this International
3558 Standard. This information reflects the situation at the time of completion of this International Standard, and
3559 will be reviewed by ISO if and when the International Standard is revised. Recognizing that the information in
3560 this annex is not exhaustive, and that social responsibility is a continuously developing field, organizations

- 3561 considering the possible use of initiatives or tools are advised to also seek updated information from other
3562 sources on initiatives applicable to their country, region or sector.
- 3563 A voluntary initiative or tool for social responsibility has been included in this annex only if it meets all of the
3564 following criteria:
- 3565 — it addresses aspects of one or more core subjects or integration aspects of social responsibility (as
3566 described in Clauses 5, 6 and 7 of this International Standard);
 - 3567 — it was not designed specifically to be used in one country or by organizations from one country, even
3568 operating abroad;
 - 3569 — it is currently being used in more than one country;
 - 3570 — it was not designed for use by a single organization or group of organizations (meaning organizations that
3571 are linked through common owners or partners);
 - 3572 — it is publicly available at no cost, as a tool or guidance (Note: the fact that the organization responsible for
3573 the initiative or tool may have other activities that involve a cost for users, such as membership fees or a
3574 charge for services, does not preclude that initiative or tool from being listed here, irrespective of whether
3575 the cost may in some way be linked to the initiative or tool);
 - 3576 — it is not administered by a “for profit” private organization primarily for the purposes of financial gain; and
 - 3577 — it is available in at least one of the official ISO languages.

3578 **Box 17 — Non-endorsement of initiatives by ISO**

3579 The criteria shown above do not constitute a judgement by ISO on the value or effectiveness of any of the
3580 initiatives or tools for social responsibility listed in this annex. The criteria are intended simply to provide an
3581 objective basis for identifying a sample of initiatives and tools that might apply to many organizations.

3582 In determining whether to use any of these initiatives or tools, an organization should bear in mind the
3583 considerations given in 7.8. Even though this annex lists some initiatives for social responsibility that involve
3584 certification, it is not necessary to be certified against any of these initiatives to be considered as following the
3585 guidance in this International Standard (see Box 16).

3586 The fact that an initiative or tool is mentioned in this annex does not imply any form of endorsement by ISO of
3587 that initiative or tool. Furthermore, important characteristics relating to the initiative that cannot be objectively
3588 measured within the scope of this International Standard – such as its effectiveness, credibility, legitimacy and
3589 representative nature – are not considered here. Such characteristics should be assessed directly by those
3590 considering use of that initiative or tool.

Table A.1 — Examples of cross-sectoral initiatives

(apply to more than one sector of activity — see also 7.8 and introductory text of this annex)

The information in this annex reflects the situation at the time of completion of this International Standard. Recognizing that this information is not exhaustive and that social responsibility is a continuously developing field, it is recommended that updated information be sought from other sources.

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>													Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)		
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5		7.6	7.7
*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
Section 1: INTERGOVERNMENTAL INITIATIVES (Initiatives and tools operating under direct responsibility of intergovernmental institutions, such as United Nations agencies)																
OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones	X	X	X		X		X	X	X	X	X	X			X	Provides a checklist for companies to use when examining risks and ethical dilemmas concerning their potential activities in countries where there is weak governance. www.oecd.org/
UNCTAD Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)	X		X	X	X		X	X					X			Working group devoted to corporate transparency and accounting issues at the corporate level. Issues addressed in corporate accounting and reporting including: International Financial Reporting Standards (IFRS) implementation, accounting by SMEs, corporate governance disclosure, corporate responsibility reporting, and environmental reporting. Stakeholder groups meet annually to discuss and agree upon approaches to the issues the group deals with. Open to all organizations. No fees required. www.unctad.org/isar
UNEP Climate Neutral Network				X							X	X	X	X		Initiative affiliated to UNEP open to all organizations. Facilitates the exchange of information on how organizations can achieve cuts in greenhouse gas emissions. A Board of Directors of appointed stakeholders oversees the program. www.climateneutral.unep.org
UNEP Life Cycle Initiative			X	X		X	X				X	X		X		Initiative open to experts from organizations active in the field of life cycle management. Annual membership fee required. Task forces composed of UN Secretariats and stakeholder participants seek to develop capability and training in life cycle approaches. An affiliate of the United Nations Environment Programme. http://lcinitiative.unep.fr/
United Nations Global Compact		X	X	X	X						X					Initiative of the United Nations directed at business organizations. Open to any organization, participants commit to align their strategies and operations with ten principles in the areas of human rights, labour, environment and anti-corruption, and to take action in support of broader UN goals. A voluntary platform, organizations are required to report annually on efforts to implement the principles through policies and practices. The United Nations Global Compact has developed tools and guidance materials across all principal areas in order to assist participating organizations. No fees required. www.unglobalcompact.org/
UNGC, UNDP, UNITAR UN Partnership Assessment Tool							X		X			X				Self-assessment planning tool to enhance the development impact and contribution to sustainable development of public-private partnerships. Available free of charge to all organizations. UNIDO trains consultants to disseminate the CSR management approaches and techniques to organizations across the world. www.unglobalcompact.org/Issues/partnerships/pat.html
UNIDO Responsible Entrepreneurs Achievement Programme		X	X	X	X			X	X		X	X	X		X	Initiative supported by UNIDO aimed at small and medium-sized enterprises. Membership and fees are not required. Provides a structured framework and analytical software to assist SMEs with CSR. www.unido.org/realp

Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>														Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)	
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6		7.7
<p>*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.</p> <p style="text-align: center;">Section 2: MULTI-STAKEHOLDER INITIATIVES (Initiatives or tools developed or administered through multi-stakeholder processes)</p>																
AccountAbility The AA1000 Series	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<p>Membership-based organization open to all organizations and individuals. Membership fees. Focus is on assurance of sustainability and social responsibility reports and on stakeholder engagement. Has developed three standards intended for use by any organization:</p> <ul style="list-style-type: none"> AA1000APS - provides general principles of accountability AA1000AS - provides requirements for conducting sustainability assurance AA1000SES - provides a framework for stakeholder engagement <p>www.accountability21.net</p>
Amnesty International Human Rights Principles for Companies		X										X		X		<p>Membership organization open to individuals that seek to promote respect for human rights. A source for information on respect for human rights in specific countries. Publication "Human Rights Principles for Companies" includes a checklist.</p> <p>www.amnesty.org</p>
Business Social Compliance Initiative (BSCI)		X	X	X	X		X	X	X		X					<p>Industry initiative that focuses on labour practices in the supply chains of mainly large retail companies. Most members are retailers and marketing companies who pay membership fees and agree to audit suppliers against a code of conduct. The initiative certifies the auditors.</p> <p>www.bsci-eu.org</p>
Centre for Business Ethics (ZfW) Values Management System	X	X	X	X	X	X	X				X	X	X	X	X	<p>Organization that seeks to promote business ethics in Germany and Europe. It provides training and management tools, including a "governance framework" on legal, economic, ecological and social issues.</p> <p>www.dnwe.de/wertemanagement.php (German)</p>
Ceres Ceres Principles				X								X	X			<p>Membership-based organization of mainly environmental organizations together with investors who seek to use capital markets in order to engage companies on environmental and governance issues. Companies are invited to endorse the Ceres principles. Implementation of these principles involves audits and public reporting. Fee charged for membership. Member companies have access to technical assistance on environmental issues and their management.</p> <p>www.ceres.org</p>
CSR360 Global Partner Network	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<p>Promotes the international exchange of information on CSR. A contribution and approval is required to become a "partner organization". Network is convened by UK-based Business in the Community (BITC).</p> <p>www.csr360.org</p>
EFQM Framework for CSR and Excellence Model	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<p>A "self-assessment" tool designed to be used in the management of CSR. Formerly the European Foundation for Quality Management, EFQM is a membership organization open to business, government and non-profit organizations. Fees required. The organization facilitates the exchange of information and provides services to members.</p> <p>www.efqm.org</p>
ETI Ethical Trading Initiative		X	X					X		X	X	X	X	X	X	<p>Membership organization open to companies, NGOs and specific trade union organizations. The purpose is for sourcing companies to work with NGOs and trade unions to learn about the best ways to implement supply chain codes of labour practice. Companies pay membership fees, agree to apply code of labour practices to their suppliers, report on activities and observe other requirements.</p> <p>www.ethicaltrade.org/</p>

Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>											Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)				
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
Section 2: MULTI-STAKEHOLDER INITIATIVES (continued) (Initiatives or tools developed or administered through multi-stakeholder processes)																
European Business Ethics Network (EBEN)	X	X	X	X	X	X	X	X			X					Membership-based organization with an annual fee, dedicated to the promotion of business ethics. Organizes conferences and issues publication. Also organizes national networks and networks on specific topics for corporate ethics officers and other practitioners. www.eben-net.org
Fair Labour Association (FLA)	X	X	X					X	X			X	X	X	X	Multi-stakeholder initiative established to address supply chain labour practices. Participants include sourcing companies, colleges and universities and NGOs. Participating companies must support the monitoring and verification of working conditions of their suppliers. The FLA issues public reports. www.fairlabor.org/
FORÉTICA SGE 21 Ethical and CSR Management System	X		X	X	X	X	X									Initiative that sets criteria about establishment, implementation and evaluation of management system on ethics and social responsibility. www.foretica.es (Spanish)
Global Reporting Initiative (GRI) Sustainability Reporting Guidelines	X	X	X	X	X	X	X	X	X		X		X	X	X	Initiative developed by UNEP and CERES (also included in this annex) that provides model indicators, guidelines and supporting tools on sustainability reporting. Global organizational stakeholders provide guidance and governance. Its guidelines, supplements and annexes are offered free on its website. A nominal charge is made for associated training materials. Its tools include: • The Sustainability Reporting Guidelines (indicators and principles) • Various sector-specific supplements (construction, telecommunications, public agencies, etc.) • Boundary Protocol (sphere of influence and impacts analysis) www.globalreporting.org
Danish Institute for Human Rights Human Rights Compliance Assessment			X	X		X	X	X			X	X	X	X	X	This national human rights organization has a Human Rights and Business project that provides information on the human rights situation in various countries. It also offers management tools and guides, sometimes for a charge. The Human Rights Compliance Assessment is an elaborate tool available through a web interface for a charge. A less elaborate "HRCA Quick Check" is available for free. www.humanrightsbusiness.org
International Social and Environmental Accreditation and Labelling Alliance (ISEAL)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership organization for international social and environmental standard-setting organizations. It promotes voluntary standards and conformity assessment related to social and environmental issues. Provides tools for standard setting and evaluation. Fee required for membership. www.isealliance.org
Joint Article Management Promotion Consortium (JAMP)			X	X	X	X	X	X	X	X	X	X	X	X	X	Fee-based membership information exchange program to help organizations comply with legal requirements on chemical substances in products. Provides datasheet formats to describe and transfer information on chemical substances contained in products as well as an IT infrastructure to exchange datasheets. It conducts education and training sessions to disseminate its schemes. http://www.jamp-info.com/english/

Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>														Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)	
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6		7.7
<p>*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.</p> <p style="text-align: center;">Section 2: MULTI-STAKEHOLDER INITIATIVES (continued) (Initiatives or tools developed or administered through multi-stakeholder processes)</p>																
International Framework Agreement		X	X	X			X	X	X		X	X	X	X	X	Agreements negotiated between transnational enterprises (TNEs) and Global Union Federations (GUFs) designed to provide a means of addressing problems mainly related to the labour practices in the operations of a specific multinational company at the international level. http://www.global-unions.org/spip.php?rubrique70
Rainforest Alliance		X	X	X			X					X	X	X	X	Membership-based organization established to set social and environmental standards and issue certification to producers in forestry, agriculture and tourism. Provides training and other technical assistance in industries covered by their certification activities. www.rainforest-alliance.org
R-bec Ethical/Legal Compliance Management System Standard												X			X	Free management system standard for any organization that wishes to develop an ethical and legal compliance management system. http://r-bec.reitaku-u.ac.jp/ (Japanese)
Project Sigma Sigma guidelines		X	X	X			X	X	X			X	X	X	X	Guideline document providing advice to organizations on how contribute to sustainable development. Free. http://www.projectsigma.co.uk/Guidelines/default.asp
Responsabilidad Social Empresarial Caja de Herramientas para America Latina		X	X				X	X	X			X				A collection of analysis and training tools that provides support to SMEs in Latin America to help with improving their social responsibility initiatives and practices. www.produccionmaslimpia-la.net/herramientas/index.htm (Spanish)
Social Accountability International (SAI)		X	X		X			X	X		X	X	X	X	X	Multi-stakeholder initiative addressing labour practices. Sets auditable SA8000 standard for workplaces. Produces the Handbook for Implementing a Socially Responsible Supply Chain management system and other tools. Partners to provide training and technical assistance to auditors, workers, suppliers and customers. Independent organization, Social Accountability Accreditation Services (SAAS), accredits providers of certification to SA8000. www.sa-intl.org
The Natural Step International (TNS)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	An international not-for-profit organization dedicated to sustainable development. TNS provides a model for planning of complex systems as well as freely available tools to enable individuals and organizations to learn about and contribute to sustainable development. www.thenaturalstep.org
Transparency International (TI) Various tools	X				X			X						X	X	Global membership NGO that seeks to counter corruption. Provides tools and data for organizations, specific economic sectors and government agencies. Examples of tools include: <ul style="list-style-type: none"> • Business Principles for Countering Bribery, a multi-stakeholder developed voluntary code • Global Corruption Report • Corruption Perceptions Index • Bribe Payers Index • Global Corruption Barometer • The Integrity Pact www.transparency.org

Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>											Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)				
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*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
Section 3: SINGLE-STAKEHOLDER INITIATIVES (Initiatives and tools developed or administered through single-stakeholder processes)																
Caux Round Table Principles for Business		X	X	X	X	X	X	X								A network of business people, with national chapters, that seeks to promote ethical principles, collaboration and dialogue among managers, public officials and citizens. The Principles for Business provide a statement of principles to follow to conduct business ethically. www.cauxroundtable.org
Consumers International Charter for Global Business				X	X	X						X	X		X	Global federation of consumer groups. The Charter sets out best business practices and consumer rights in areas of interest to consumers. A fee is involved for membership and voting rights on codes and charters. www.consumersinternational.org
CSR Europe Toolbox	X	X	X	X	X	X		X	X	X	X	X	X	X	X	Membership, fee-based initiative for European companies and national CSR organizations. Conducts projects, organizes meetings and issues publications. Toolbox is a web-based collection of guides and other material produced through projects with members and their stakeholders that is organized by theme. www.csreurope.org/
Ethos Institute Ethos indicators of CSR	X	X	X	X	X	X	X	X		X	X	X			X	Brazilian organization that focuses on promoting social responsibility in the business sector. It provides several CSR tools free of charge, including a set of indicators on CSR. www.ethos.org.br
The Global Sullivan Principles of Social Responsibility		X	X		X		X	X			X		X	X		Global voluntary code of conduct on social, economic and environmental performance. Organizations commit to follow the principles in internal policymaking, training and reporting. No fee or membership required to use code. No stakeholder engagement in shaping code. www.thesullivanfoundation.org/gsp/default.asp
International Business Leaders Forum (IBLF) A Guide to Human Rights Impact Assessment		X	X	X	X							X				The IBLF is a non-profit foundation supported by large business organizations that promotes the business contribution to sustainable development. It produces various publications and tools such as Human Rights Translated: A Business Reference Guide. In 2007 IBLF together with the World Bank's International Finance Corporation issued a Guide to Human Rights Impact Assessment and Management Road Testing Draft. http://www.iblf.org/resources/guides.aspx
International Chamber of Commerce (ICC) Various tools and initiatives	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership and fee-based global business organization established to represent business interests. It has produced numerous initiatives and tools relating to different aspects of social responsibility, including: • The Consolidated ICC Code of Advertising and Marketing Communication Practice • The ICC Nine Steps to Responsible Business Conduct • The ICC Guidance on Supply Chain Responsibility • The ICC Guide to Responsible Sourcing • The ICC Business Charter for Sustainable Development www.iccwbo.org
Partnering Against Corruption Initiative (PACI) Business Principles for Countering Bribery					X											A voluntary code of conduct for anti-bribery practice that requires a commitment to zero toleration of bribery by companies that are signatories. Membership based, with no fees charged. Governed by stakeholders via three working groups and a board of governors. http://www.weforum.org/en/initiatives/paci/index.htm
World Business Council for Sustainable Development (WBCSD) Various initiatives and tools	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership-based organization oriented mainly to large companies. Annual membership fee. It has developed numerous initiatives and tools that are publicly available, including: • The Global Water Tool • Improving Stakeholder Engagement: Measuring Impact • Organizational Governance: Issue Management Tool • Sustainable Development: A Learning Tool • Numerous other guidance documents, initiatives and tools on specific social and environmental issues. www.wbcd.org

Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>										Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)					
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2		7.3	7.4	7.5	7.6	7.7
<p>*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.</p> <p style="text-align: center;">Section 3: SINGLE-STAKEHOLDER INITIATIVES (continued) (Initiatives and tools developed or administered through single-stakeholder processes)</p>																
WBCSD and World Resources Institute (WRI) The Greenhouse Gas Protocol				X										X		Freely available accounting and reporting standard for companies to report on emissions of the six greenhouse gases covered by the Kyoto Protocol of the UN Framework Convention on Climate Change. Provides various tools to assist companies in calculating their emissions. www.ghgprotocol.org

Table A.2 — Examples of sectoral initiatives

(apply to one specific sector of activity — see also 7.8 and introduction of this annex)

The information in this annex reflects the situation at the time of completion of this International Standard. Recognizing that this information is not exhaustive and that social responsibility is a continuously developing field, it is recommended that updated information be sought from other sources.

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>														Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)	
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
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*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
Sector: AGRICULTURE																
Better Sugarcane Initiative (BSI)			X	X			X	X	X	X	X	X				An organization of sugar retailers, investors, traders, producers and NGOs that established principles and criteria intended to address various social and environmental issues in the production of sugar. Fees charged to be member of the steering committee, special advisor to a working group or a working group member. www.betersugarcane.org
Common Code for the Coffee Community Association (4C) Code of Conduct																Membership-based organization of coffee producers, "trade and industry" organizations (retailers, brand marketers and manufacturers) and civil society (NGOs and trade unions) established to promote better social, environmental and economic conditions in coffee production. Programme includes a Common Code for the Coffee Community (4C), a "verification system" and technical support for producers. Members participate in governance and verification initiatives. www.4c-coffeeassociation.org/
Fairtrade Labelling Organizations International (FLO)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Umbrella organization for labelling initiatives in 20 countries through a network of certification organizations and producers. Provides certification according to fair trade standards either general or sector-specific. Certified members can use the certification mark and participate in general assembly and a board of governors. www.fairtrade.net
GLOBALG.A.P.			X	X		X						X	X	X	X	GAP refers to Good Agricultural Practices. A non-profit association established to set voluntary standards for the certification of agricultural products and practices. Members pay a fee to participate in the development of these standards. www.globalgap.org
International Cocoa Initiative		X	X	X				X		X	X	X	X	X	X	Organization created to combat child labour and other abusive labour practices in the growing of cocoa. Participating organizations include the major chocolate brands, cocoa processors as well as NGOs and trade union organizations. www.cocoainitiative.org
Rainforest Alliance Sustainable Agriculture Network (SAN) Standards	X	X	X	X	X	X	X					X			X	Membership-based organization comprising farms and producer groups that cultivate tropical export crops. Seeks to foster best management practice across agricultural value chains by encouraging farmers to comply with SAN standards and motivating traders and consumers to support sustainability. www.rainforest-alliance.org/agriculture.cfm?id=standards
UTZ CERTIFIED	X	X	X	X	X	X	X	X	X				X	X	X	Certification initiative based on a Code of Conduct that sets social and environmental criteria for responsible agricultural practices and efficient farm management. Uses third-party auditors. Currently focused on coffee, cocoa, tea and palm oil production. Services include a track and trace system that follows the certified product through the chain from producer to processor to provide buyers with an insight into where their product comes from. www.utzcertified.org
World Cocoa Foundation		X	X	X	X	X	X	X	X	X				X		Fee-based membership organization of chocolate companies, cocoa processors and traders and industry associations. Supports programmes promoting sustainable and environmentally sound farming, community development, labour standards and improved and equitable returns. www.worldcocoafoundation.org

Table A.2 (continued)

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Sector: APPAREL																
Clean Clothes Campaign (CCC)		X	X		X	X			X	X			X			International association of national organizations in 12 European countries dedicated to improving working conditions in the garment industry and to defending workers in the industry seeking change. CCC campaigns on specific cases and engages with companies and authorities to resolve them. The CCC also provides information about the working conditions and labour practices in the industry and has a benchmark code. www.cleanclothes.org
Fair Wear Foundation (FWF)		X	X					X		X	X	X	X	X	X	A multi-stakeholder organization established to address supply chain labour practices in the clothing and footwear sector. Sourcing companies become members of FWF by making an annual contribution, adopting a Code of Labour Practices and observing other requirements. Companies are evaluated annually for compliance with code. www.fairwear.nl (Dutch)
Fur Free Retailer Program				X		X							X			Initiative that aims to provide consumers with information about a retailer's fur policy. The initiative aims to end the sale of fur products throughout retail establishments by offering support to those retailers that have committed in writing to a no-fur policy. www.information.com/ffr.php
Sector: BIOFUELS																
Roundtable on Sustainable Biofuels		X	X	X		X	X	X	X	X	X	X				Fee- and membership-based organization. Facilitates discussions involving stakeholders to develop principles and criteria for biofuels production. http://cgse.epfl.ch/page65660.html
Sector: CONSTRUCTION																
UNEP Sustainable Buildings and Construction Initiative				X								X		X	X	Open to any organization in the building and construction industry. Annual membership fee. Involves a common work programme to promote sustainable building and construction with a life cycle perspective. Members participate in work programme to develop tools and initiatives to support work programme. In partnership with the United Nations Environment Programme. www.unepsbci.org
Sector: CHEMICAL																
International Council of Chemical Associations Responsible Care	X	X	X	X	X	X	X			X	X	X	X	X	X	Fee-based membership organization for chemical companies. The focus is on health, safety and environmental impact of products and processes. Product stewardship programme covers production and use of chemicals and the supply chain. www.responsiblecare.org
Sector: CONSUMER GOODS / RETAIL																
Business Social Compliance Initiative (BSCI)	X	X	X	X								X	X	X	X	An industry organization established to address supply chain labour practices. Membership consists of retailers and other companies that import or market goods. Member companies are expected to audit their suppliers against the BSCI code of conduct. The BSCI certifies the auditors. www.bsci-eu.org
Sector: ELECTRONICS																
Electronic Industry Citizenship Coalition The Electronic Industry Code of Conduct		X	X	X	X	X	X		X					X	X	Membership-based organization with annual fees based on company revenue and membership status. Full members required to implement a code of conduct. A board of governance comprised of industry stakeholders provides guidance and overview of the organization. http://www.eicc.info/

Table A.2 (continued)

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Zentralverband der Deutschen Elektro- und Elektronikindustrie Code of Conduct on Corporate Social Responsibility	X	X	X	X	X	X	X	X						X	X	Membership-based organization. Code of conduct provides a guideline to improve social and environmental performance in the electronics industry. www.zvei.de (German)
Sector: ENERGY																
IHA IHA Sustainability Guidelines		X		X			X	X	X	X	X	X	X		X	Industry organization for hydropower generation. Produces various tools and publications that are available to the public. The IHA Sustainability Guidelines has recommendations of actions regarding economic, social, and environmental issues. www.hydropower.org
Sector: EXTRACTIVE																
Extractive Industries Transparency Initiative (EITI)					X		X									Multi-stakeholder initiative comprised of governments, companies, civil society organizations and investors that supports disclosure and verification of company payments and government revenues in the oil, gas and mining sectors. Participating companies agree to report payments to governments and implementing governments agree to report payments received from companies. Civil society organizations participate in developing and monitoring specific plans. http://eiti.org
International Petroleum Industry Environmental Conservation Association (IPIECA) Various tools and initiatives		X	X	X	X		X	X		X	X	X	X	X	X	Industry organization for oil and gas producing companies. Produces various publications and tools that are publicly available such as: • Human Rights Training Toolkit for the Oil and Gas Industry • Oil and Gas Industry Guidance on Voluntary Sustainability Reporting • Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions • Guide to Operating in Areas of Conflict for the Oil & Gas Industry www.ipeca.org
International Council on Mining and Metals (ICMM) Sustainable Development Framework	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Industry organization for mining and metal companies and related industry associations. Members commit to adopt a Sustainable Development Framework comprised of a set of 10 Principles. http://www.icmm.com/our-work/sustainable-development-framework
The Voluntary Principles on Security and Human Rights		X	X	X							X				X	Initiated by the governments of the UK and USA, the Principles provide guidance for companies and NGOs on identifying human rights and security risks. Further guidance is available on engaging and collaborating with state and private security forces. A contribution is required for using these principles. www.voluntaryprinciples.org
Sector: FINANCE / INVESTMENTS																
Equator Principles												X	X	X		Financial industry benchmark for determining, assessing and managing social and environmental risk in project financing. www.equator-principles.com
Guideline for ESG Reporting and Integration into Financial Analysis	X	X	X	X	X	X		X		X		X	X	X		Reporting guideline for environmental, social and governance (ESG) issues and a benchmark for financial analysts on how to integrate ESG in their analyses. www.dvfa.de/die_dvfa/kommissionen/non_financials/dok/356_83.php (German)

Table A.2 (continued)

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Sector: FINANCE / INVESTMENTS (continued)																
Principles for Responsible Investment (PRI)	X			X			X	X	X			X	X	X	X	Provides a framework for investors to fulfil their fiduciary (or equivalent) duties giving appropriate consideration to environmental, social and corporate governance issues. Framework is developed by an appointed stakeholder group of experts. Membership required with suggested voluntary contribution. www.unpri.org/
The Carbon Disclosure Project				X								X	X		X	Not-for-profit membership organization. Provide companies and other organizations with freely available methodology to calculate and disclose the carbon emissions of their operations and assess their exposure to climate risk. Companies can use this methodology and provide information which will be available on CDP website which can be used by financial institutions in determining the carbon output attributed to the financial institution's financing and investments. www.cdproject.net
UNEP Finance Initiative (UNEP FI)	X			X								X		X	X	Membership- and fee-based initiative open to all organizations in the finance sector. Works closely with participant organizations to develop and promote linkages between the environment, sustainability and financial performance. Stakeholders provide project proposals and participation on project development. www.unepfi.org/
Wolfsberg Group Wolfsberg Anti-money Laundering Principles	X	X			X	X	X	X				X	X		X	Membership organization of global banks to develop financial services industry standards and principles to combat corruption and money laundering. Stakeholder representatives develop standards and principles, which are made available to the public. http://www.wolfsberg-principles.com/index.html
Sector: FISHERIES																
Marine Stewardship Council				X	X	X							X	X	X	Certification and eco-labelling initiative for sustainable fishery practices. It includes: • a Code of Conduct for Responsible Fishing, • a Code of Good Practice for Setting Social and Environmental Standards, and • Guidelines for the Eco-labelling of Fish and Fishery Products from Marine Capture Fisheries. A fee is involved for certification and use of the label. www.msc.org
Sector: FORESTRY																
Forest Stewardship Council (FSC)		X	X	X			X	X	X	X	X	X	X		X	Fee-based membership group open to individuals and organizations. Members assist in governance and policy development. FSC is a certification system that provides international standard-setting, trademark assurance and accreditation services to companies, organizations, and communities interested in responsible forestry. http://www.fsc.org/
Programme for the Endorsement of Forest Certification schemes (PEFC)																PEFC is an umbrella organization for mutual recognition of certification schemes on sustainable management of forests. National organizations provide governance and recognition of member groups. http://www.pefc.org
Sector: INFORMATION TECHNOLOGIES																
UNEP and International Telecommunication Union (ITU) Global e-Sustainability Initiative (GeSI)				X			X					X	X	X	X	Fee-based membership organization open to any company and related organization involved in the information and communications technology industry. Provides guidance and an assessment tool to improve the sustainable performance of its members. www.gesi.org

Table A.2 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>											Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)				
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3		7.4	7.5	7.6	7.7
*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 The environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
Sector: TRANSPORT																
International Road Transport Union Charter for Sustainable Development			X			X							X			International representative body for the road transport industry. The Charter is aimed at promoting social responsibility in that sector. www.iru.org/index/en_iru_com_cas
Sector: TRAVEL AND TOURISM																
Coalition of tourism- related organizations Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism		X											X		X	Voluntary code of conduct that commits organizations to implement six criteria aimed at protecting children from sexual exploitation in the travel and tourism sector. Provides a free training kit on implementing these criteria. ECPAT USA provides the Secretariat. www.ecpat.net www.thecode.org
Rainforest Alliance and other partners Global Sustainable Tourism Criteria Partnership				X			X	X					X		X	An initiative of the Rainforest Alliance, the UN Environmental Programme, UN Foundation and the UN World Tourism Organization, it involves various industry associations and NGOs. The Sustainable Tourism Criteria are intended to be the basis for a common understanding of what sustainable tourism means. www.sustainabletourismcriteria.org

Annex B
(informative)

Abbreviated terms

3600		
3601		
3602		
3603		
3604	APR	annual percentage rate
3605	CH₄	methane
3606	CO₂	carbon dioxide
3607	GHG	greenhouse gas
3608	HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
3609	ILO	International Labour Organization
3610	MDG	Millennium Development Goal
3611	NGO	non-governmental organization
3612	NO_x	nitrogen oxide
3613	PBT	persistent, bioaccumulative and toxic substance
3614	POP	persistent organic pollutant
3615	SMO	small and medium-sized organization
3616	SO_x	sulphur oxide
3617	VOC	volatile organic compound
3618	UNFCCC	United Nations Framework Convention on Climate Change

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