
Guidance on social responsibility

Lignes directrices relatives à la responsabilité sociétale

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Foreword

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

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

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

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

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

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

[ISO 26000:2010](https://standards.iso.org/iso/26000)

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Introduction

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

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

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

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

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

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

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

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

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

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

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

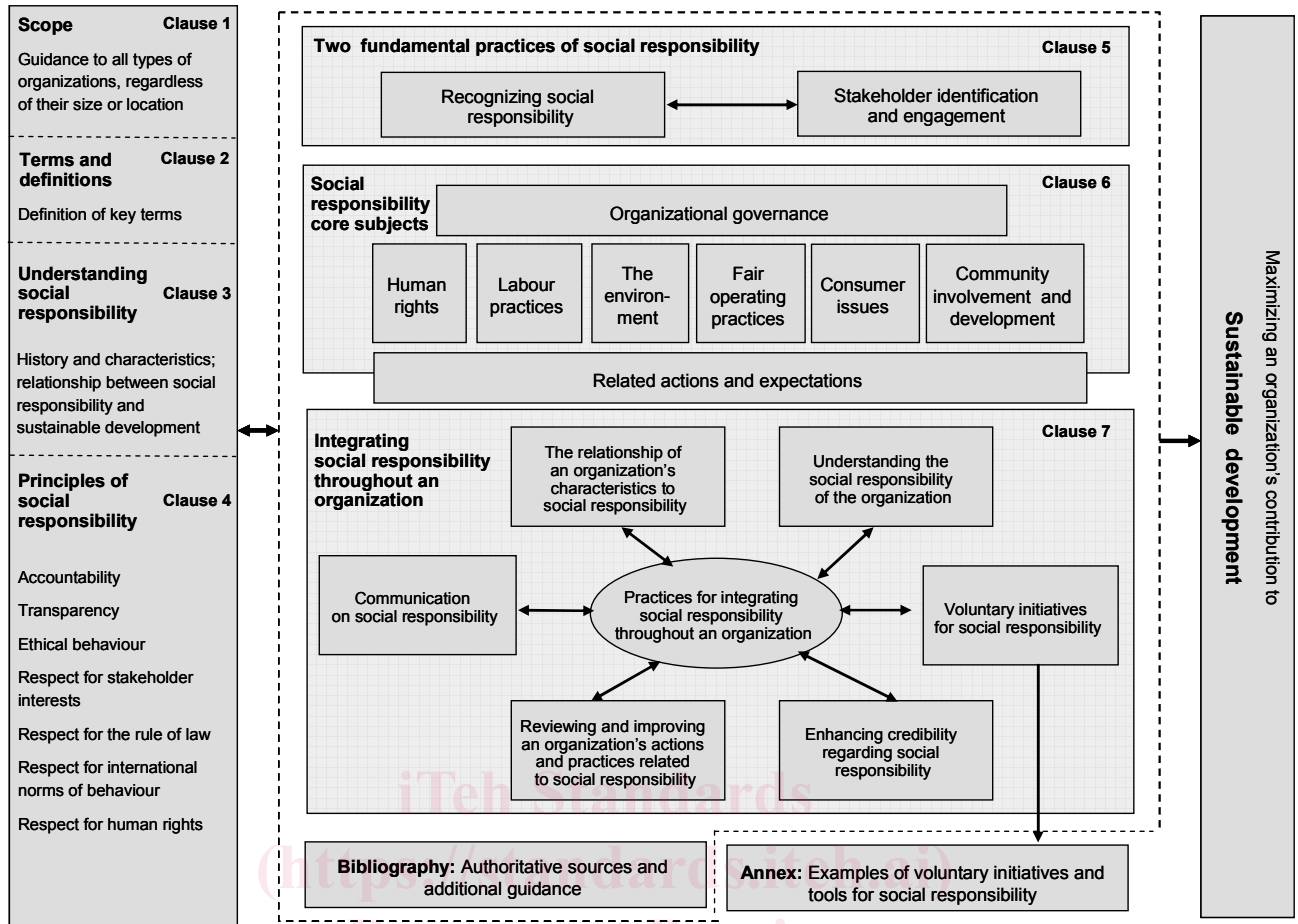


Figure 1 — Schematic overview of ISO 26000

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

- After considering the characteristics of social responsibility and its relationship with sustainable development (Clause 3), it is suggested that an organization should review the principles of social responsibility described in Clause 4. In practising social responsibility, organizations should respect and address these principles, along with the principles specific to each core subject (Clause 6).
- Before analysing the core subjects and issues of social responsibility, as well as each of the related actions and expectations (Clause 6), an organization should consider two fundamental practices of social responsibility: recognizing its social responsibility within its sphere of influence, and identifying and engaging with its stakeholders (Clause 5).
- Once the principles have been understood, and the core subjects and relevant and significant issues of social responsibility have been identified, an organization should seek to integrate social responsibility throughout its decisions and activities, using the guidance provided in Clause 7. This involves practices such as: making social responsibility integral to its policies, organizational culture, strategies and operations; building internal competency for social responsibility; undertaking internal and external communication on social responsibility; and regularly reviewing these actions and practices related to social responsibility.
- Further guidance on the core subjects and integration practices of social responsibility is available from authoritative sources (Bibliography) and from various voluntary initiatives and tools (some global examples of which are presented in Annex A).

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

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

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

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

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

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

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

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

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

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

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

Bibliography

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

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

Text boxes

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

Guidance on social responsibility

1 Scope

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

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

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

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

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

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

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

2 Terms and definitions

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

2.1
accountability
state of being answerable for decisions and activities to the organization's governing bodies, legal authorities and, more broadly, its stakeholders

2.2
consumer
individual member of the general public purchasing or using property, products or services for private purposes

2.3
customer
organization or individual member of the general public purchasing property, products or services for commercial, private or public purposes

2.4
due diligence
comprehensive, proactive process to identify the actual and potential negative social, environmental and economic impacts of an organization's decisions and activities over the entire life cycle of a project or organizational activity, with the aim of avoiding and mitigating negative impacts

2.5
employee
individual in a relationship recognized as an "employment relationship" in national law or practice

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

2.6
environment
natural surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, people, outer space and their interrelationships

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

2.7
ethical behaviour
behaviour that is in accordance with accepted principles of right or good conduct in the context of a particular situation and is consistent with **international norms of behaviour** (2.11)

2.8
gender equality
equitable treatment for women and men

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

2.9
impact of an organization
impact
positive or negative change to society, economy or the **environment** (2.6), wholly or partially resulting from an organization's past and present decisions and activities

2.10
initiative for social responsibility
initiative
programme or activity expressly devoted to meeting a particular aim related to **social responsibility** (2.18)

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

2.11**international norms of behaviour**

expectations of socially responsible organizational behaviour derived from customary international law, generally accepted principles of international law, or intergovernmental agreements that are universally or nearly universally recognized

NOTE 1 Intergovernmental agreements include treaties and conventions.

NOTE 2 Although customary international law, generally accepted principles of international law and intergovernmental agreements are directed primarily at states, they express goals and principles to which all organizations can aspire.

NOTE 3 International norms of behaviour evolve over time.

2.12**organization**

entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives

NOTE 1 For the purposes of this International Standard, organization does not include government acting in its sovereign role to create and enforce law, exercise judicial authority, carry out its duty to establish policy in the public interest or honour the international obligations of the state.

NOTE 2 Clarity on the meaning of small and medium-sized organizations (SMOs) is provided in 3.3.

2.13**organizational governance**

system by which an **organization** (2.12) makes and implements decisions in pursuit of its objectives

2.14**principle**

fundamental basis for decision making or behaviour

2.15**product**

article or substance that is offered for sale or is part of a service delivered by an **organization** (2.12)

2.16**service**

action of an **organization** (2.12) to meet a demand or need

2.17**social dialogue**

negotiation, consultation or simply exchange of information between or among representatives of governments, employers and workers, on matters of common interest relating to economic and social policy

NOTE In this International Standard, the term social dialogue is used only in the meaning applied by the International Labour Organization (ILO).

2.18**social responsibility**

responsibility of an **organization** (2.12) for the **impacts** (2.9) of its decisions and activities on society and the **environment** (2.6), through transparent and **ethical behaviour** (2.7) that

- contributes to **sustainable development** (2.23), including health and the welfare of society;
- takes into account the expectations of **stakeholders** (2.20);
- is in compliance with applicable law and consistent with **international norms of behaviour** (2.11); and
- is integrated throughout the **organization** (2.12) and practised in its relationships

NOTE 1 Activities include products, services and processes.

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

**2.19
sphere of influence**

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

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

NOTE 2 Where this term appears in this International Standard, it is always intended to be understood in the context of the guidance in 5.2.3 and 7.3.3.

**2.20
stakeholder**

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

**2.21
stakeholder engagement**

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

**2.22
supply chain**

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

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

**2.23
sustainable development**

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

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

**2.24
transparency**

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

**2.25
value chain**

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

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

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

**2.26
vulnerable group**

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