
**Social responsibility and sustainable
development — Guidance on using ISO
26000:2010 in the food chain**

*Responsabilité sociétale et développement durable — Lignes
directrices pour l'utilisation de l'ISO 26000:2010 dans la chaîne
alimentaire*

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ISO copyright office
CP 401 • Ch. de Blandonnet 8
CH-1214 Vernier, Geneva
Phone: +41 22 749 01 11
Fax: +41 22 749 09 47
Email: copyright@iso.org
Website: www.iso.org

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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.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

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. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 34, *Food products*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

Introduction

Social responsibility is a holistic approach to contribute to sustainable development.

Social responsibility is “the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour”. It can be also understood as a tool for innovation and competitiveness now and for future generations.

Organizations in the food chain around the world, and their stakeholders, are becoming increasingly aware of the need for and benefits of socially responsible behaviour in the whole value chain of their operations. Organizations in the food chain willing to implement social responsibility can benefit from using this document in conjunction with ISO 26000:2010.

This document provides guidance on the application of ISO 26000:2010 specifically for organizations in the food chain and is intended to be useful to all types of organizations in the food chain, whether large or small, and whether operating in developed or developing countries. Food chain organizations may use this document in association with other relevant organisations and stakeholders.

Implementation of social responsibility, besides being a source of innovation and attractiveness for the organization, brings many benefits: improved dialogue with stakeholders, improved social cohesion, differentiation from the competition, better reputation, improved economic and industrial performance, a better view of investors, donors, sponsors, etc. and, in the end, productivity gains.

Social responsibility is a powerful tool that helps organizations move from good intentions to good practices linked to the United Nations sustainability framework. This document is intended to support organizations in the food chain that are committed to contribute to the achievement of the 17 Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda for Sustainable Development. SDG 2 specifically promotes sustainable agriculture, while SDG 12 focuses on sustainable consumption and production patterns (see [Annex A](#) and [Annex C](#)).

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Definition and summary of the principles of social responsibility according to ISO 26000:2010

ISO 26000:2010 defines social responsibility as:

“the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that:

- contributes to sustainable development, including health and the welfare of society;
- takes into account the expectations of stakeholders;
- is in compliance with applicable law and consistent with international norms of behaviour; and
- is integrated throughout the organization and practised in its relationships”.

ISO 26000:2010 describes the two fundamental practices of social responsibility, which are:

- the recognition by an organization of its social responsibility; and
- the identification of, and engagement with, stakeholders.

As with the principles described in ISO 26000:2010, Clause 4, these practices should be kept in mind when addressing the core subjects of social responsibility described in ISO 26000:2010, Clause 6.

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

situations are challenging. The seven principles of social responsibility addressed by ISO 26000:2010 are as follows.

- **Accountability:** an organization should be accountable for its impacts on society, the economy and the environment.
- **Transparency:** openness about decisions and activities that affect society, the economy and the environment, and willingness to communicate these in a clear, accurate, timely, honest and complete manner.
- **Ethical behaviour:** an organization should behave ethically, basing its behaviour on the values of honesty, equity and integrity and showing concern for people, animals and the environment and a commitment to address the impact of its activities and decisions on stakeholders' interests.
- **Respect for stakeholder interests:** an organization should respect and consider and respond to the specific interests of other individuals or groups that comprise the organization's stakeholders.
- **Respect for the rule of law:** to comply with all applicable laws and regulations, an organization should take steps to be aware of applicable laws and regulations, to inform those within the organization of their obligation to observe and to implement those measures.
- **Respect for international norms of behaviour:** an organization should respect international norms of behaviour, while adhering to the principle of respect for the rule of law and not become complicit in any negligence, especially in situations or countries where the law or its implementation does not provide for adequate environmental or social safeguards.
- **Respect for human rights:** an organization should respect human rights and recognize both their importance and their universality, promote them, take steps to respect them and avoid passively accepting or actively participating in the infringement of rights.

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Social responsibility and sustainable development — Guidance on using ISO 26000:2010 in the food chain

1 Scope

This document provides guidance on using ISO 26000:2010 in the food chain by focusing on the major aspects from its seven core subjects, namely organizational governance, human rights, labour practices, environment, fair operating practices, consumer issues and community involvement and development

The main objective is to help organizations in the food chain, regardless of their size or location, to draw up a list of recommendations and move towards a more socially responsible behaviour.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 26000:2010, *Guidance on social responsibility*

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3 Terms and definitions (standards.iteh.ai)

For the purposes of this document, the terms and definitions given in ISO 26000:2010 and the following apply.

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ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <http://www.electropedia.org/>

3.1

organization

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

Note 1 to entry: For the purposes of this document, the term refers to a single business operator or a group of business operators in whole or in part of the food supply chain: farms, coops, production organizations, processors, transport, handling, services, retails... An organization can be public or private and includes, but is not limited to, sole-trader, company, corporation, firm, enterprise, authority, partnership, association, charity or institution, or part of combination thereof, whether incorporated or not, public or private.

[SOURCE: ISO 26000:2010, 2.12, modified — Note 1 to entry has been modified and Note 2 to entry has been deleted.]

3.2

food chain

sequence of the stages in the production, processing, distribution, storage and handling of a food and its ingredients, from primary production to consumption

Note 1 to entry: This includes the production of feed and animal food.

Note 2 to entry: The food chain also includes the production of materials intended to come into contact with food or raw materials.

Note 3 to entry: The food chain also includes service providers.

[SOURCE: ISO 22000:2018, 3.20]

**3.3
supply chain**

sequence of activities or parties that provides products or services to the organization, directly (supplier 1) or indirectly (supplier *N*)

Note 1 to entry: In ISO 9001, the expression “products and services” is used.

[SOURCE: ISO 26000:2010, 2.22, modified — “directly (supplier 1) or indirectly (supplier *N*)” has been added to the definition and Note 1 to entry has been modified.]

**3.4
value chain**

entire sequence of activities or parties that provide or receive value in the form of products or services

Note 1 to entry: Parties that provide value include suppliers (1 to *N*), outsourced *workers* (3.11), contractors and others. In ISO 9001, the term ‘external providers’ is used instead of outsourced workers.

Note 2 to entry: Parties that receive value include customers, consumers, clients, members and other users.

[SOURCE: ISO 26000:2010, 2.25, modified — Note 1 to entry has been modified.]

**3.5
internal employability**

person’s capacity to stay in a position to retain work or to find other work quickly, inside the organization

**3.6
external employability**

person’s capacity to stay in a position to retain work or to find other work quickly, outside the organization

**3.7
organizational governance**

system by which an *organization* (3.1) makes and implements decisions in pursuit of its objectives

[SOURCE: ISO 26000:2010, 2.13]

**3.8
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 to entry: Intergovernmental agreements include treaties and conventions.

Note 2 to entry: 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 to entry: International norms of behaviour evolve over time.

[SOURCE: ISO 26000:2010, 2.11]

**3.9
stakeholder**

individual or group that has an interest in any decision or activity of an organization

Note 1 to entry: An organization is responsible for identifying its stakeholders, their needs and expectations and their importance in light of the impacts they can generate on the organization's activity, and vice-versa. To do this, an organization can apply various methods.

Note 2 to entry: A stakeholder may be considered significant by the organization if it can have a significant impact (positive or negative) on the organization's activity, and vice-versa.

Note 3 to entry: In ISO 9001, the term "interested parties" is used.

[SOURCE: ISO 26000:2010, 2.20, modified — Note 1, Note 2 and Note 3 to entry have been added.]

3.10 sphere of influence

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

Note 1 to entry: The ability to influence does not, in itself, imply a responsibility to exercise influence.

[SOURCE: ISO 26000:2010, 2.19 modified — Note 2 to entry has been deleted.]

3.11 worker

person who performs work, whether an employee or someone who is self-employed

Note 1 to entry: Farmers can be included in this definition.

[SOURCE: ISO 26000:2010, 2.27, modified — Note 1 to entry has been added.]

4 Recommendations for social responsibility

4.1 Background

Recommendations for social responsibility as it relates to organizations in the food chain are presented as listed in ISO 26000:2010, by core subject and relevant issues of social responsibility. A set of good practices makes it possible to meet these recommendations. Some non-exhaustive examples are indicated in [Annex A](#).

The seven core subjects of social responsibility should be addressed by an organization to define the scope of its social responsibility, identify and report relevant issues and set its priorities.

These subjects should be looked at holistically, by considering their interdependence, rather than concentrating on a single issue. Environmental impacts should not be taken into account independently of social impacts but, quite the opposite, by considering the consequences on all of the core subjects.

Economic aspects, as well as aspects relating to health and safety and the value chain, are dealt with throughout the seven core subjects, where appropriate.

Although all the core subjects are interrelated and complementary, the nature of organizational governance plays a crucial role because it enables to take action on the other core subjects and issues and to understand the logic of improving organization performance. Organizational governance includes the notions of strategy and management and, as a result, implements the principles outlined in ISO 26000:2010, Clause 4.

The seven core subjects of social responsibility and their issues are the following (see [Figure 1](#)):

- **organizational governance:** decision-making processes and structures;
- **human rights:** due diligence, human rights risk situations, avoidance of complicity, resolving grievances, discrimination and vulnerable groups, civil and political rights, economic, social and cultural rights, fundamental principles and rights at work;
- **labour practices:** employment and employment relationships, conditions of work and social protection, social dialogue, health and safety at work, human development and training in the workplace;

- **environment:** prevention of pollution, sustainable resource use, climate change mitigation and adaptation, protection of the environment, biodiversity and restoration of natural habitats;
- **fair operating practices:** anti-corruption, responsible political involvement, fair competition, promoting sustainability in the value chain, respect for property rights;
- **consumer issues:** fair marketing, factual and unbiased information, fair contractual practices, protecting consumers' health and safety, sustainable consumption, consumer service and support, and complaint and dispute resolution, consumer data protection and privacy, access to essential services, education and awareness;
- **community involvement and development:** community involvement, education and culture, employment creation and skills development, technology development and access, wealth and income creation, health, social investment.

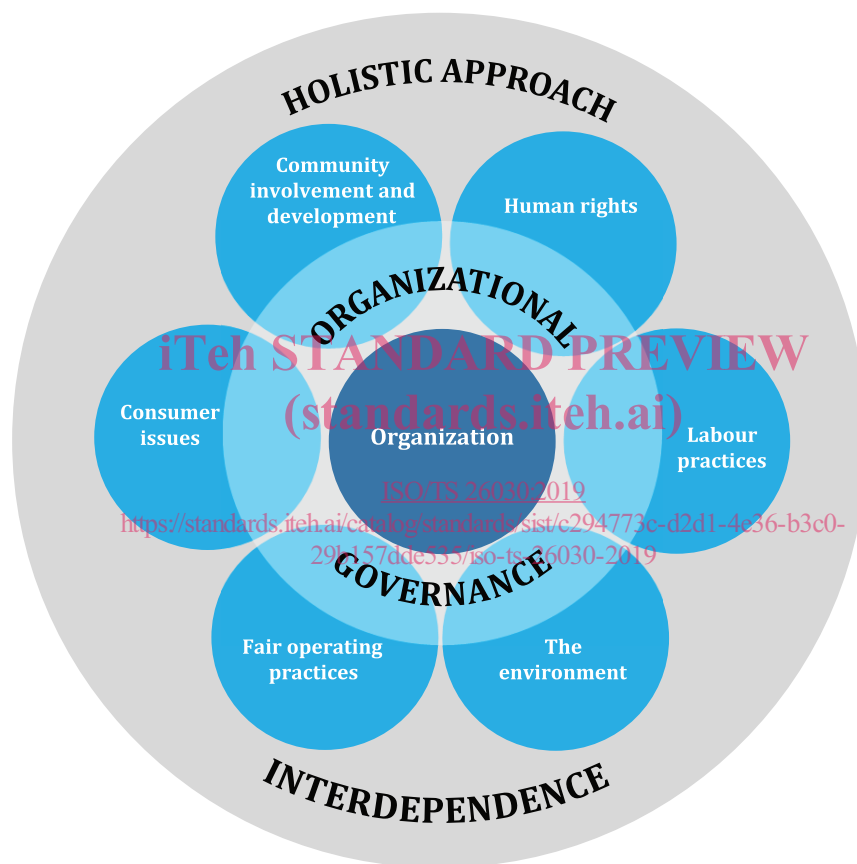


Figure 1 — Seven core subjects of ISO 26000:2010

4.2 Organizational governance

4.2.1 Challenges for the food chain

The organization in the food chain should notably address the following challenges:

- define and manage a strategic plan incorporating the issues and principles of social responsibility within food chain organizations;
- identify stakeholders (see [Annex B](#)) and their expectations and set the boundaries of social responsibility (spheres of influence) for organizations in the food chain;
- create mutually beneficial relationships with significant stakeholders;

- demonstrate the importance of creating added value for workers and regions (socio-economic footprint) as a result of the strong connection established between agricultural production and the handling/processing of agricultural products.

4.2.2 Issue 1: Integrating social responsibility into the organization's strategic policy and plan

a) Organization's strategic policy and plan

The organization should define and formalize a strategic plan that takes into consideration:

- the vision and values of the organization;
- the issues and principles of social responsibility;
- the needs and expectations of significant stakeholders;
- the results of the analysis of the impact of the organization's social responsibility activities on each of the seven core subjects.

The organization's governance should allocate the resources needed to implement and improve social responsibility.

It should define the governing bodies that will implement, monitor and review the policy of social responsibility laid out in the strategic plan.

b) Organizational governance and management commitment

The governing bodies and all of the organization's management should be made aware about social responsibility as they apply the seven principles from ISO 26000:2010 (summarized in the Introduction) on their respective roles and duties.

A written commitment to organizational governance in social responsibility should cover:

- setting a policy that includes a commitment to fulfill legal requirements;
- the provision of food that does not endanger consumer health and safety;
- the reduction of impacts on the environment;
- consideration of human rights, including in organizations within the sphere of influence and, more generally, in its supply chain;
- prevention of work-related accidents and occupational illness and improvements to working conditions and the quality of life at work;
- commitment to promote social responsibility in its supply chain, develop responsible purchasing practices and develop dialogue with suppliers, particularly farmers;
- contribution to local development in the region;
- coordination of all actions and plans related to social responsibility, preferably by designating a person responsible for the coordination;
- constant performance improvement with regards to the seven core subjects in ISO 26000:2010, establishing indicators and updating them as appropriate;
- sincere, transparent and ethical communication, both internal and external;
- listening to the needs and expectations of stakeholders inside and outside the organization; for organizations with agricultural producers in their sphere of influence, particular attention should be paid to dialogue with the farmer-suppliers' association in terms of the recommendations formulated within the framework of social responsibility;

- the organization's mission, which entails doing all it can to help the organizations in its sphere of influence develop social responsibility.

The written commitment should be communicated internally and to all relevant stakeholders in the sphere of influence.

4.2.3 Issue 2: Identifying and engaging with stakeholders and determining the sphere of influence

The organization should be aware of the importance of establishing and holding dialogues with its stakeholders.

The organization should set up a process enabling it to identify its stakeholders (see [Annex B](#)), their needs and expectations.

The organization should assess the level of importance of these stakeholders with regard to the impact they can have on its activities, and vice-versa (analysis of opportunities and risks).

The organization should rank its stakeholders according to the influence they can have on its development and the level of relationship the organization has with them. To do this, an organization can apply various methods.

A stakeholder may be considered significant by the organization if it can have a significant impact (positive or negative) on the organization's activity, and vice-versa.

For each significant stakeholder, regular dialogue should be established with the organization. For this purpose, the organization can identify those in charge of the dialogue with the stakeholders as well as the minimum frequency of discussions with each significant stakeholder.

The organization should select from among its significant stakeholders those who are to be included in its sphere of influence. These are stakeholders on whose orientations and practices the organization has the ability to act directly, through a strong contractual relationship, acquisition of shares or the involvement of organization representatives in the decision-making bodies.

The organization should then conduct regular updates to the list of stakeholders involved and the evaluation of their expectations and impacts. Related records should be kept.

4.2.4 Issue 3: Identification of, and demonstration of compliance with, applicable legal requirements

The organization should have a regulatory monitoring system applicable to its activity that covers:

- food safety, food quality, food security, food fraud and food defence;
- health and safety at work;
- management of human resources;
- commercial practices and consumer information;
- the environment;
- international norms of behaviour.

The organization should periodically conduct evaluations to demonstrate legal compliance and should plan and carry out actions showing how applicable legal requirements are met, where necessary.

Going beyond regulatory monitoring, the organization may decide to set up a technological, technical and scientific monitoring to further develop its processes, practices and/or products. This monitoring enables the organization to improve its results in product quality, food safety, working conditions and the environment while maintaining or improving its economic performance. The organization should

inform the stakeholders in its sphere of influence about relevant scientific, technological and technical developments, if applicable.

4.2.5 Issue 4: Analysis of the impacts of the organization's activities

The organization should conduct an analysis of the impact of its activities and projects throughout the value chain in accordance with the seven core subjects in ISO 26000:2010.

As far as practicable, a documented procedure should describe the method for identifying, analysing and assessing impacts.

Any significant risk should be subject to monitoring and action plans to bring it to an acceptable level.

The organization should raise awareness among their stakeholders in its sphere of influence on how to implement a similar process.

4.2.6 Issue 5: Practical implementation of social responsibility, reviewing progress and improving social responsibility performance

The organization should set up a management system to address the seven core subjects of ISO 26000:2010. To do this, the organization can refer to management systems and good practices already in place.

The organization should provide the necessary resources to carry out its strategic plan in order to meet its objectives. A planning schedule for all activities is established and followed.

The organization should conduct a review of its management system at regular and predefined intervals, with particular examination of the following input data:

- the thematic areas in the strategic plan and how they affect the seven core subjects in ISO 26000:2010;
- feedback from stakeholders on their perception of the organization, their needs and expectations and any complaints received;
- the results of internal and external assessments of the organization through completing a social responsibility assessment or audits;
- social responsibility indicators in line with the SDGs;
- the results of audits carried out among significant stakeholders in the organization's sphere of influence;
- examination of modifications and projects that could affect the organization's overall social responsibility performance.

For output data, the organization should:

- confirm its commitment to social responsibility;
- define progress goals to be achieved relating to social responsibility;
- supply the resources needed to carry out the set of new defined actions;
- confirm the relevance of its list of stakeholders and its sphere of influence and prioritize and plan actions concerning its significant stakeholders;
- identify areas of improvement to include in its social responsibility report, if necessary.