BS EN ISO 26000:2020

BSI Standards Publication

Guidance on social responsibility

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National foreword

This British Standard is the UK implementation of EN ISO 26000:2020. It is identical to ISO 26000:2010. It supersedes BS ISO 26000:2010, which is withdrawn.

The UK participation in its preparation was entrusted to Technical Committee SCP/1/1, Managing for sustainable development.

A list of organizations represented on this committee can be obtained on request to its committee manager.

This publication does not purport to include all the necessary provisions of a contract. Users are responsible for its correct application.

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Compliance with a British Standard cannot confer immunity from legal obligations.

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Date	Text affected
30 November 2020	This corrigendum renumbers BS ISO 26000:2010 as BS EN ISO 26000:2020

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EUROPEAN STANDARD

NORME EUROPÉENNE

EUROPÄISCHE NORM

EN ISO 26000

October 2020

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English Version

Guidance on social responsibility (ISO 26000:2010)

Lignes directrices relatives à la responsabilité sociétale (ISO 26000:2010)

Leitfaden zur gesellschaftlichen Verantwortung (ISO 26000:2010)

This European Standard was approved by CEN on 18 October 2020.

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European foreword

The text of ISO 26000:2010 has been prepared by Technical Committee ISO/TMBG "Technical Management Board - groups" of the International Organization for Standardization (ISO) and has been taken over as EN ISO 26000:2020 by CCMC.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by April 2021, and conflicting national standards shall be withdrawn at the latest by April 2021.

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Endorsement notice

The text of ISO 26000:2010 has been approved by CEN as EN ISO 26000:2020 without any modification.

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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.

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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.

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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.

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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**

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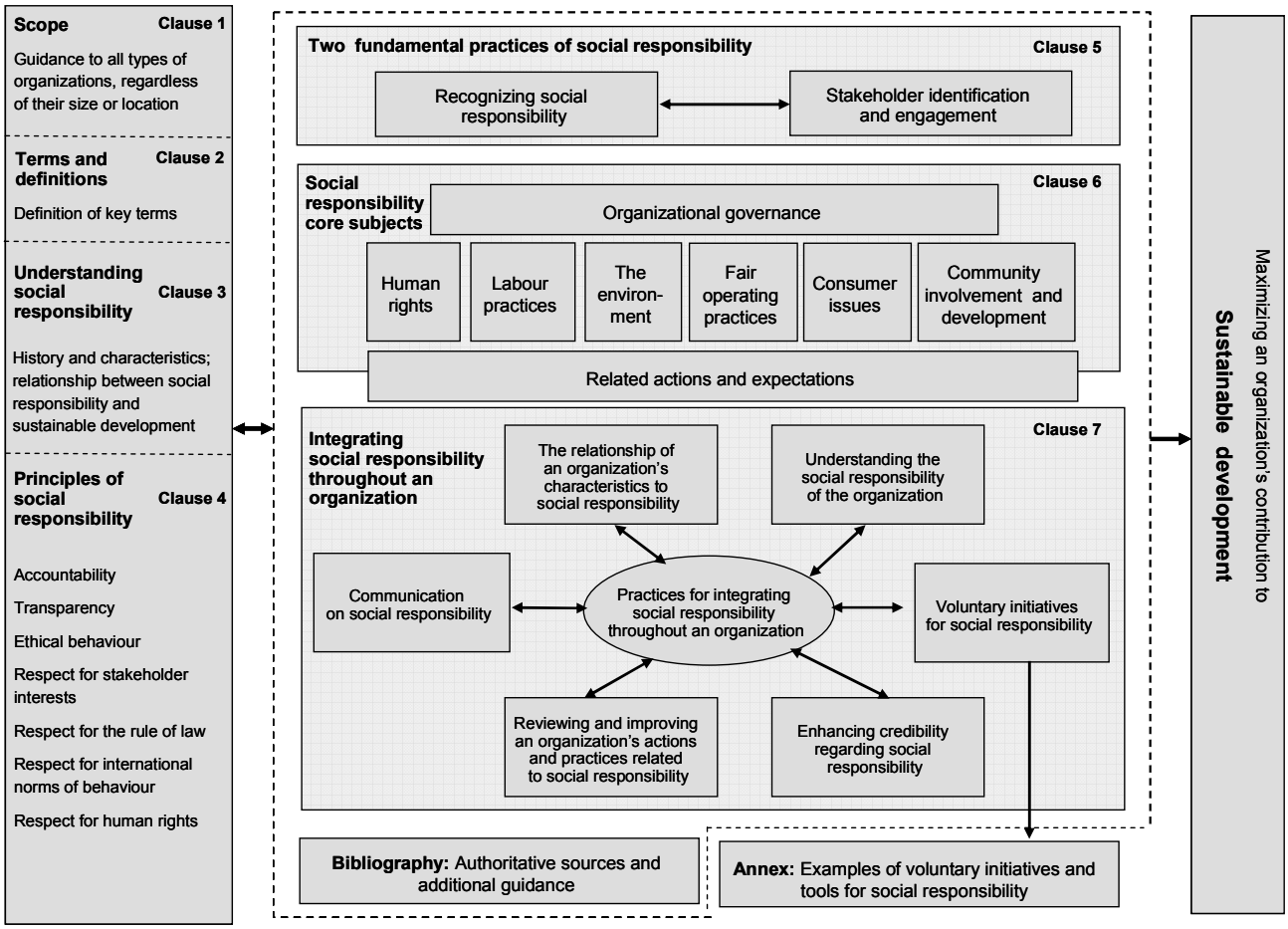

Figure 1 — Schematic overview of ISO 26000

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).

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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.

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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.

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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.

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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

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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

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2.27
worker
person who performs work, whether an **employee** (2.5) or someone who is self-employed

3 Understanding social responsibility

3.1 The social responsibility of organizations: Historical background

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

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

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

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

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

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

3.2 Recent trends in social responsibility

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

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

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

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

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

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

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

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

3.3 Characteristics of social responsibility

3.3.1 General

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

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

3.3.2 The expectations of society

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

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

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

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3.3.3 The role of stakeholders in social responsibility

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

3.3.4 Integrating social responsibility

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

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

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

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

Box 2 — Gender equality and social responsibility

All societies assign gender roles to men and women. Gender roles are learned behaviours that condition which activities and responsibilities are perceived as male and female. These gender roles sometimes discriminate against women, but also against men. In all cases, gender discrimination limits the potential of individuals, families, communities and societies.

There is a demonstrated positive link between gender equality and economic and social development, which is why gender equality is one of the Millennium Development Goals. Promotion of gender equality in an organization's activities and advocacy is an important component of social responsibility.

Organizations should review their decisions and activities to eliminate gender bias and promote gender equality. Areas include:

— the mix of men and women in the organization's governing structure and management, with the aim of progressively achieving parity and eliminating gender barriers;

— equal treatment of men and women workers in recruitment, job assignment, training, opportunities for advancement, compensation and termination of employment;

— equal remuneration for men and women workers for work of equal value [57];

— possible differential impacts on men and women concerning workplace and community safety and health;

— decisions and activities of the organization that give equal consideration to the needs of men and women (for example, checking for any differential impact on men and women arising from the development of specific products or services, or reviewing the images of women and men presented in any communications or advertising by the organization); and

— benefits for both women and men from the organization's advocacy of and contributions to community development, with possible special attention to redressing areas where either gender is disadvantaged.

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

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

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

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

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

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

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

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

The following considerations may be of assistance. SMOs should:

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

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

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

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

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

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

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

3.3.5 Relationship between social responsibility and sustainable development

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

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

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

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

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

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

3.4 The state and social responsibility

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

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

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

4 Principles of social responsibility

4.1 General

This clause provides guidance on seven principles of social responsibility.

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

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

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.

4.2 Accountability

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

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

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

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

An organization should account for:

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

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

4.3 Transparency

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

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

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

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

An organization should be transparent regarding:

— the purpose, nature and location of its activities;

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

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

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

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

— the sources, amounts and application of its funds;

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

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

4.4 Ethical behaviour

The principle is: an organization should behave ethically.

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

An organization should actively promote ethical behaviour by:

— identifying and stating its core values and principles;

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

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

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

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

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

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— establishing and maintaining oversight mechanisms and controls to monitor, support and enforce ethical behaviour;

— establishing and maintaining mechanisms to facilitate the reporting of unethical behaviour without fear of reprisal;

— recognizing and addressing situations where local laws and regulations either do not exist or conflict with ethical behaviour;

— adopting and applying internationally recognized standards of ethical behaviour when conducting research with human subjects [165]; and

— respecting the welfare of animals, when affecting their lives and existence, including by providing decent conditions for keeping, breeding, producing, transporting and using animals [175].

4.5 Respect for stakeholder interests

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

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

An organization should:

— identify its stakeholders;

— recognize and have due regard for the interests as well as the legal rights of its stakeholders and respond to their expressed concerns;

— recognize that some stakeholders can significantly affect the activities of the organization;

— assess and take into account the relative ability of stakeholders to contact, engage with and influence the organization;

— take into account the relation of its stakeholders' interests to the broader expectations of society and to sustainable development, as well as the nature of the stakeholders' relationship with the organization (see also 3.3.1); and

— consider the views of stakeholders whose interests are likely to be affected by a decision or activity even if they have no formal role in the governance of the organization or are unaware of these interests.

4.6 Respect for the rule of law

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

The rule of law refers to the supremacy of law and, in particular, to the idea that no individual or organization stands above the law and that government is also subject to the law. The rule of law contrasts with the arbitrary exercise of power. It is generally implicit in the rule of law that laws and regulations are written, publicly disclosed and fairly enforced according to established procedures. In the context of social responsibility, respect for the rule of law means that an organization complies with all applicable laws and regulations. This implies that it 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.

An organization should:

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

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— ensure that its relationships and activities comply with the intended and applicable legal framework;

— keep itself informed of all legal obligations; and

— periodically review its compliance with applicable laws and regulations.

4.7 Respect for international norms of behaviour

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

— In situations where the law or its implementation does not provide for adequate environmental or social safeguards, an organization should strive to respect, as a minimum, international norms of behaviour.

— In countries where the law or its implementation conflicts with international norms of behaviour, an organization should strive to respect such norms to the greatest extent possible.

— In situations where the law or its implementation is in conflict with international norms of behaviour and where not following these norms would have significant consequences, an organization should, as feasible and appropriate, review the nature of its relationships and activities within that jurisdiction.

— An organization should consider legitimate opportunities and channels to seek to influence relevant organizations and authorities to remedy any such conflict.

— An organization should avoid being complicit in the activities of another organization that are not consistent with international norms of behaviour.

Box 4 — Understanding complicity

Complicity has both legal and non-legal meanings.

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

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

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

4.8 Respect for human rights

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

An organization should:

— respect and, where possible, promote the rights set out in the International Bill of Human Rights;

— respect the universality of these rights, that is, that they are indivisibly applicable in all countries, cultures and situations;

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

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

5 Recognizing social responsibility and engaging stakeholders

5.1 General

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

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

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

5.2 Recognizing social responsibility

5.2.1 Impacts, interests and expectations

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

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

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

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

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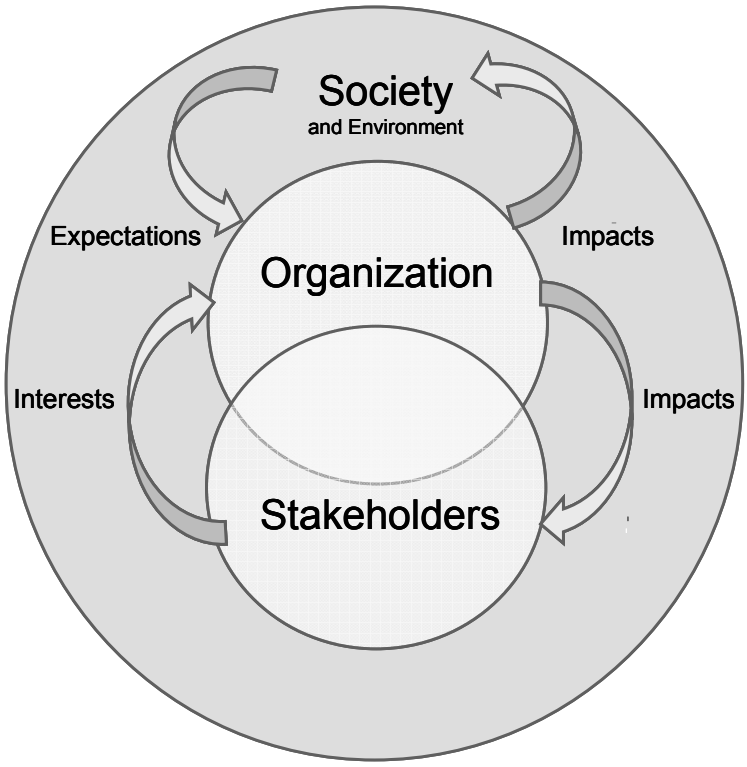

NOTE Stakeholders may have an interest that is not consistent with the expectations of society.

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

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

5.2.2 Recognizing the core subjects and relevant issues of social responsibility

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

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

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

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

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

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

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

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

5.2.3 Social responsibility and an organization's sphere of influence

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

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

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

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

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

When assessing its sphere of influence and determining its responsibilities, an organization should exercise due diligence to avoid contributing to negative impacts through its relationships. Further guidance can be found in 7.3.3.

5.3 Stakeholder identification and engagement

5.3.1 General

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

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5.3.2 Stakeholder identification

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

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

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

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

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

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

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

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

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

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

— To whom does the organization have legal obligations?

— Who might be positively or negatively affected by the organization's decisions or activities?

— Who is likely to express concerns about the decisions and activities of the organization?

— Who has been involved in the past when similar concerns needed to be addressed?

— Who can help the organization address specific impacts?

— Who can affect the organization's ability to meet its responsibilities?

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— Who would be disadvantaged if excluded from the engagement?

— Who in the value chain is affected?

5.3.3 Stakeholder engagement

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

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

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

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

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

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

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

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

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

— contribute to continuous learning by the organization;

— fulfil legal obligations (for instance to employees);

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

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

— increase transparency of its decisions and activities; and

— form partnerships to achieve mutually beneficial objectives.

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

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

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

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

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

6 Guidance on social responsibility core subjects

6.1 General

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

— organizational governance;

— human rights;

— labour practices;

— the environment;

— fair operating practices;

— consumer issues; and

— community involvement and development.

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. The different ways in which men and women can be affected by each of the seven core subjects are also considered.

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

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

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

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

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

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

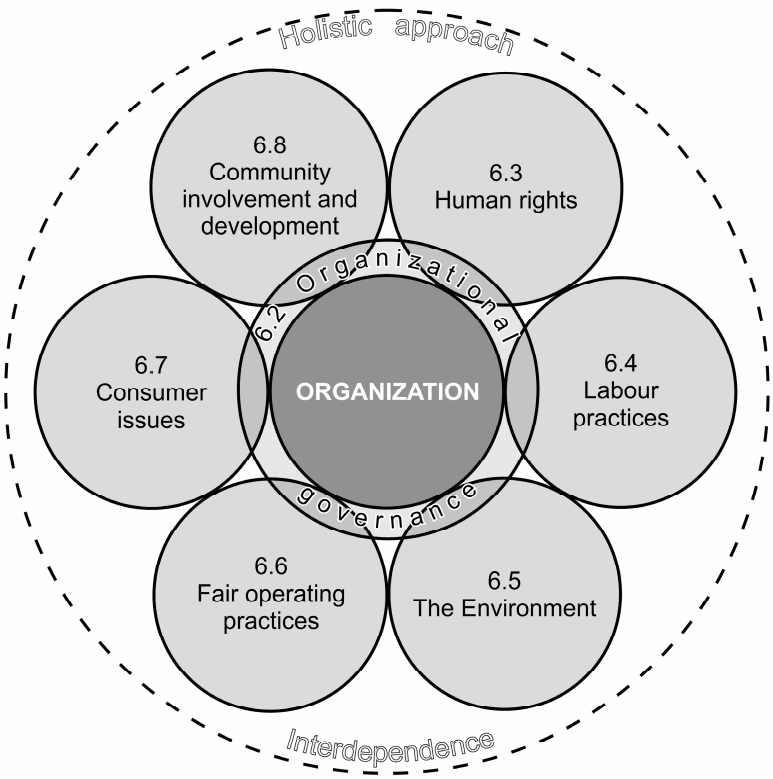

Figure 3 — The seven core subjects

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

Box 5 — Benefits of social responsibility for an organization

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

— 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;

— improving the organization's risk management practices;

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— enhancing the reputation of the organization and fostering greater public trust;

— supporting an organization's social licence to operate;

— generating innovation;

— improving the competitiveness of the organization, including access to finance and preferred partner status;

— improving the organization's relationship with its stakeholders, thus exposing the organization to new perspectives and contact with a diverse range of stakeholders;

— enhancing employee loyalty, involvement, participation and morale;

— improving the safety and health of both female and male workers;

— impacting positively on an organization's ability to recruit, motivate and retain its employees;

— achieving savings associated with increased productivity and resource efficiency, lower energy and water consumption, decreased waste, and the recovery of valuable by-products;

— improving the reliability and fairness of transactions through responsible political involvement, fair competition, and the absence of corruption; and

— preventing or reducing potential conflicts with consumers about products or services.

6.2 Organizational governance

6.2.1 Overview of organizational governance

6.2.1.1 Organizations and organizational governance

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

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

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

6.2.1.2 Organizational governance and social responsibility

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

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

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

6.2.2 Principles and considerations

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

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

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

6.2.3 Decision-making processes and structures

6.2.3.1 Description of the issue

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

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

6.2.3.2 Related actions and expectations

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

— develop strategies, objectives, and targets that reflect its commitment to social responsibility;

— demonstrate leadership commitment and accountability;

— create and nurture an environment and culture in which the principles of social responsibility (see Clause 4) are practised;

— create a system of economic and non-economic incentives related to performance on social responsibility;

— use financial, natural and human resources efficiently;

— promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organization;

— balance the needs of the organization and its stakeholders, including immediate needs and those of future generations;

— establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts;

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— encourage effective participation of all levels of employees in the organization's social responsibility activities;

— balance the level of authority, responsibility and capacity of people who make decisions on behalf of the organization;

— keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organization's decisions and activities, either positive or negative; and

— periodically review and evaluate the governance processes of the organization; adjust processes according to the outcome of the reviews and communicate changes throughout the organization.

6.3 Human rights

6.3.1 Overview of human rights

6.3.1.1 Organizations and human rights

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

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

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

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

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

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

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6.3.1.2 Human rights and social responsibility

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

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

6.3.2 Principles and considerations

6.3.2.1 Principles

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

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

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

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

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

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

6.3.2.2 Considerations

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

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

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

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

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