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**Guidance on social responsibility***Lignes directrices relatives à la responsabilité sociétale*

ICS 03.100.01

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## 101 **Foreword**

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

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

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

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

114 ISO 26000 was prepared by ISO/TMB WG *Social Responsibility*.

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

123

124 **Introduction**

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

128 An organization's performance in relation to the society in which it operates and to its impact on the  
 129 environment has become a critical part of measuring its overall performance and its ability to continue  
 130 operating effectively. This is, in part, a reflection of the growing recognition of the need for ensuring healthy  
 131 ecosystems, social equity and good organizational governance. In the long run, all organizations' activities  
 132 depend on the health of the world's ecosystems. Organizations are subject to greater scrutiny by their various  
 133 stakeholders, including customers or consumers, workers<sup>1</sup> and their trade unions, members, the community,  
 134 non-governmental organizations, students, financiers, donors, investors, companies and others. The  
 135 perception and reality of an organization's social responsibility performance can influence, among other  
 136 things:

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

144 This International Standard provides guidance on the underlying principles of social responsibility, the core  
 145 subjects and issues pertaining to social responsibility (see Table 2) and on ways to integrate socially  
 146 responsible behaviour into existing organizational strategies, systems, practices and processes (see Figure  
 147 1). This International Standard emphasizes the importance of results and improvements in social responsibility  
 148 performance.

149 This International Standard is intended to be useful to all types of organizations in the private, public and non  
 150 profit sectors, whether large or small, and whether operating in developed or developing countries. While not  
 151 all parts of this International Standard will be of equal use to all types of organizations, all core subjects are  
 152 relevant to every organization. It is an individual organization's responsibility to identify what is relevant and  
 153 significant for the organization to address, through its own considerations and through dialogue with  
 154 stakeholders.

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

157 Every organization is encouraged to become more socially responsible by using this International Standard,  
 158 including taking into account the interests of stakeholders, complying with applicable law, and respecting  
 159 international norms of behaviour.

160 Recognizing that organizations are at various stages of understanding and integrating social responsibility,  
 161 this International Standard is intended for use by those beginning to address social responsibility, as well as  
 162 those more experienced with its implementation. The beginner may find it useful to read and apply this

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<sup>1</sup> The term "employee" refers to an individual in a relationship recognized as an "employment relationship" in national law or practice. The term "worker" is a more general term and refers to anyone who performs work. The term "worker" could refer to an employee or to someone who is self-employed.

163 International Standard from start to finish as a primer on social responsibility, while the experienced user may  
 164 wish to use it to improve existing practices and to further integrate social responsibility into the organization.  
 165 Although this International Standard is meant to be read and used as a whole, readers looking for specific  
 166 types of information on social responsibility may find the outline in Table 1 useful. Box 1 provides summary  
 167 information to assist users of this International Standard.

168 Reference to any standard, code or other initiative in this International Standard does not imply that ISO  
 169 endorses or gives special status to that standard, code or initiative.

170

**Table 1 — ISO 26000 outline**

<b>Clause title</b>	<b>Clause number</b>	<b>Description of clause contents</b>
Scope	Clause 1	Defines the content and scope of this International Standard and identifies certain limitations and exclusions.
Terms, definitions and abbreviated terms	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 generic principles of social responsibility.
Recognizing social responsibility and engaging with 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, recognizing the core subjects and issues of social responsibility and 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, relevant 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.
Annex on voluntary initiatives and tools related to 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.
Bibliography		Includes references to authoritative international instruments and ISO Standards that are referenced in the body of this International Standard as source material.
Index		Provides direction to references to topics, concepts and terms in this International Standard.

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 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	6.5
Core subject: The environment	6.5.3
Issue 1: Prevention of pollution	6.5.4
Issue 2: Sustainable resource use	6.5.5
Issue 3: Climate change mitigation and adaptation	6.5.6
Issue 4: Protection and restoration of the natural environment	6.5.7
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 sphere of influence	6.6.6
Issue 5: Respect for property rights	6.6.7
Core subject: Consumer issues	6.7
Issue 1: Fair marketing, information and 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 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

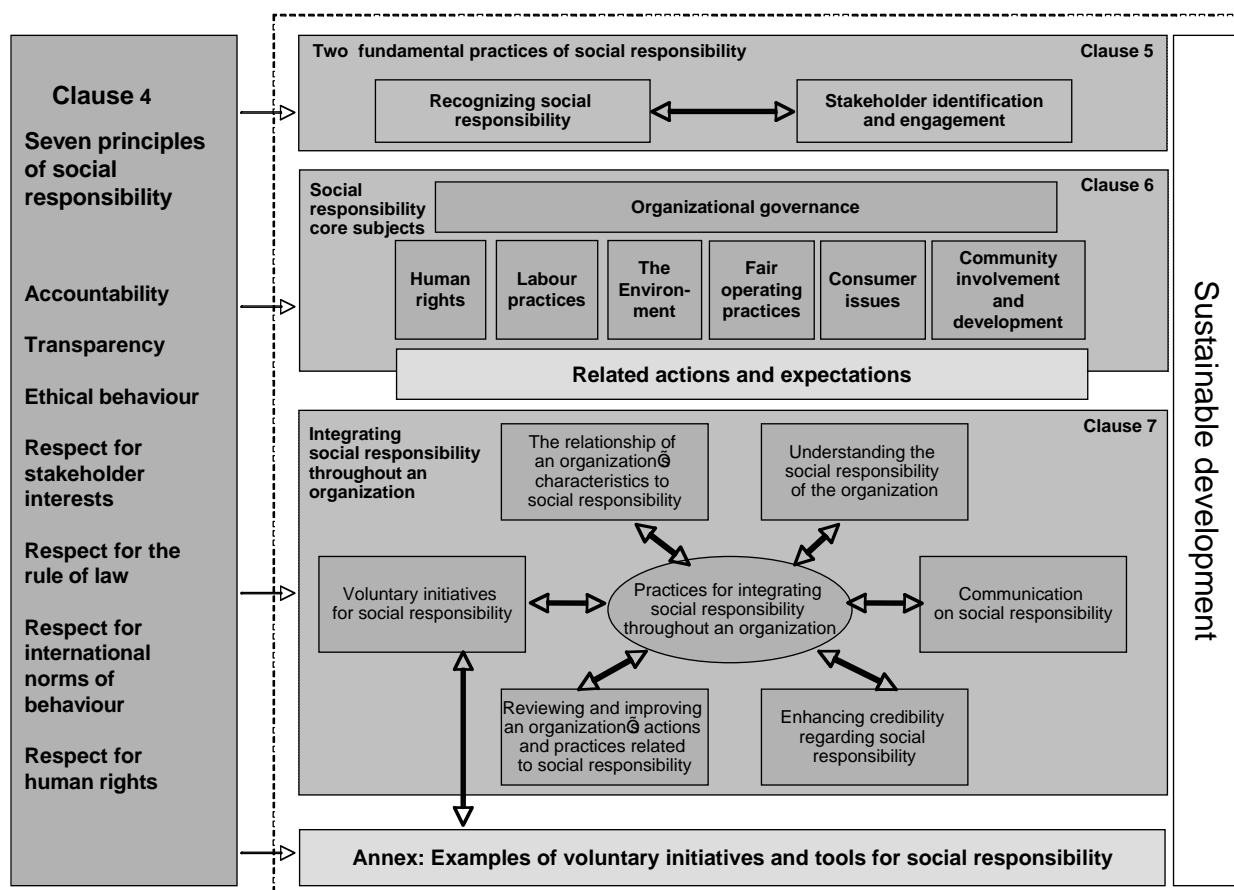


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Table 2 (continued)

Core subjects and issues	Addressed in sub-clause
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	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

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

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

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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.

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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.

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

187

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 practices with others.

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**Bibliography**

192

The Bibliography provides sufficient information to identify and locate the documents referenced in the text of this International Standard. It provides the most authoritative source for the recommendations in this International Standard and generally provides additional guidance relevant to the recommendations. References are shown in the text by superscript numbers in square brackets. NB: 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.

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**Index**

A non-exhaustive index is provided to assist in location of topics, concepts, terms etc., appearing in the main text.

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**Text boxes**

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Text boxes providing supplementary guidance on particular matters are placed in the document where it is considered they are likely to assist some users; other text boxes give illustrative examples supporting the immediate main text. The fact that text is in a box does not suggest that it is less important than text included in the body of the document.

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## 210 **Guidance on Social Responsibility**

### 211 **1 Scope**

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

214 — concepts, terms and definitions related to social responsibility;

215 — the background, trends and characteristics of social responsibility;

216 — principles and practices relating to social responsibility;

217 — core subjects relating to social responsibility;

218 — issues of social responsibility (issues)

219 — integrating, implementing and promoting socially responsible behaviour throughout the organization and  
220 through its policies and practices related to its sphere of influence;

221 — identifying and engaging with stakeholders; and

222 — communicating commitments and performance related to social responsibility.

223 By providing this guidance, this International Standard is intended to assist organizations in contributing to  
224 sustainable development.

225 This International Standard encourages an organization to undertake activities that go beyond legal  
226 compliance, recognizing that compliance with law is a fundamental duty of any organization and an essential  
227 part of its social responsibility.

228 This International Standard is intended to promote common understanding in the field of social responsibility.  
229 It is intended to complement other instruments and initiatives for social responsibility, and not to replace them.

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

233 This International Standard is not a management system standard. It is not intended or appropriate for  
234 certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified, to ISO  
235 26000 would be a misrepresentation of the intent and purpose of the International Standard

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

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

244 **2 Terms, definitions and abbreviated terms**

245 **2.1 Terms and definitions**

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

247 **2.1.1**

248 **accountability**

249 responsibility of an organization for its decisions and activities, and state of being answerable to its governing  
250 bodies, legal authorities and, more broadly, its other stakeholders regarding these decisions and activities

251 **2.1.2**

252 **consumer**

253 individual member of the general public purchasing or using products or services for private purposes

254 **2.1.3**

255 **customer**

256 organization or individual member of the general public purchasing products or services for commercial,  
257 private or public purposes

258 **2.1.4**

259 **due diligence**

260 comprehensive, proactive effort to identify risks over the entire life cycle of a project or organizational activity,  
261 with the aim of avoiding and mitigating those risks

262 **2.1.5**

263 **environment**

264 natural surroundings in which an organization operates, including air, water, land, natural resources, flora,  
265 fauna and people, and their interrelationships

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

267 **2.1.6**

268 **ethical behaviour**

269 behaviour that is in accordance with accepted principles of right or good conduct in the context of a particular  
270 situation, and consistent with **international norms of behaviour** (2.1.10)

271 **2.1.7**

272 **gender equality**

273 equitable treatment for women and men, according to their respective needs and interests

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

276 **2.1.8**

277 **impact of an organization**

278 **impact**

279 positive or negative change to society, economy or the **environment** (2.1.5), wholly or partially resulting from  
280 an organization's past and present decisions and activities

281 **2.1.9**

282 **initiative for social responsibility**

283 **initiative**

284 organization, programme or activity expressly devoted to meeting a particular aim related to **social**  
285 **responsibility** (2.1.18)

- 286 NOTE Initiatives for social responsibility can be developed, sponsored or administered by any type of organization.
- 287 **2.1.10**  
 288 **international norms of behaviour**  
 289 expectations of socially responsible organizational behaviour derived from customary international law,  
 290 generally accepted principles of international law, or intergovernmental agreements that are universally or  
 291 nearly universally recognized
- 292 NOTE 1 Intergovernmental agreements include treaties and conventions
- 293 NOTE 2 Although these expectations derived from customary international law, generally accepted principles of  
 294 international law or intergovernmental agreements are directed primarily at states, they express goals and principles to  
 295 which all organizations can aspire. International norms of behaviour evolve over time.
- 296 **2.1.11**  
 297 **issue of social responsibility**  
 298 specific item of **social responsibility** (2.1.18) that can be acted upon to seek favourable outcomes for the  
 299 organization or its **stakeholders** (2.1.20), the society or the **environment** (2.1.5)
- 300 **2.1.12**  
 301 **organization**  
 302 entity with identifiable objectives and structure
- 303 NOTE 1 For the purpose of this International Standard organization does not include government executing duties that  
 304 are exclusive to the state.
- 305 NOTE 2 Clarity on the meaning of small and medium-sized organizations (SMOs) is provided in Clause 3.3.
- 306 **2.1.13**  
 307 **organizational governance**  
 308 system by which an **organization** (2.1.12) makes and implements decisions in pursuit of its objectives
- 309 **2.1.14**  
 310 **principle**  
 311 fundamental basis for decision making or behaviour
- 312 **2.1.15**  
 313 **product**  
 314 article or substance that is offered for sale or is part of a service delivered by an **organization** (2.1.12)
- 315 **2.1.16**  
 316 **service**  
 317 action of an **organization** (2.1.12) to meet a demand or need
- 318 **2.1.17**  
 319 **social dialogue**  
 320 negotiation, consultation or simply exchange of information between or among representatives of  
 321 governments, employers and workers, on matters of common interest relating to economic and social policy
- 322 NOTE In this International Standard, the term "social dialogue" is used only in the meaning applied by the  
 323 International Labour Organization (ILO).
- 324 **2.1.18**  
 325 **social responsibility**  
 326 responsibility of an **organization** (2.1.12) for the impacts of its decisions and activities on society and the  
 327 **environment** (2.1.5), through transparent and **ethical behaviour** (2.1.6) that
- 328 — contributes to **sustainable development** (2.1.23), including health and the welfare of society;
- 329 — takes into account the expectations of **stakeholders** (2.1.20);

330 — is in compliance with applicable law and consistent with international norms of **behaviour** (2.1.10); and  
331 — is integrated throughout the **organization** (2.1.12) and practised in its relationships

332 NOTE 1 Activities include products, services and processes.

333 NOTE 2 Relationships refer to an organization's activities within its **sphere of influence** (2.1.19).

334 **2.1.19**

335 **sphere of influence**

336 area or political, contractual or economic relationships across which an **organization** (2.1.12) has the ability to  
337 affect the decisions or activities of individuals or organizations

338 NOTE Area can be understood in a geographic sense, as well as in a functional sense.

339 **2.1.20**

340 **stakeholder**

341 individual or group that has an interest in any decision or activity of an **organization** (2.1.12)

342 **2.1.21**

343 **stakeholder engagement**

344 activity undertaken to create opportunities for dialogue between an organization and one or more of its  
345 **stakeholders** (2.1.20), with the aim of providing an informed basis for the organization's decisions

346 **2.1.22**

347 **supply chain**

348 sequence of activities or parties that provides products or services to the **organization** (2.1.12)

349 NOTE In some instances, the term supply chain is understood to be the same as **value chain** (2.1.28). However, for  
350 the purpose of this International Standard supply chain is used as defined above.

351 **2.1.23**

352 **sustainable development**

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

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

359 **2.1.24**

360 **transparency**

361 openness about decisions and activities that affect society, the economy and the **environment** (2.1.5), and  
362 willingness to communicate these in a clear, accurate, timely, honest and complete manner

363 **2.1.25**

364 **value chain**

365 entire sequence of activities or parties that provide or receive value in the form of **products** (2.1.15) or  
366 **services** (2.1.16)

367 NOTE 1 Parties that provide value include suppliers, outsourced workers and others.

368 NOTE 2 Parties that receive value include **customers** (2.1.3), **consumers** (2.1.2), clients and other users.

369 **2.1.26**

370 **verification**

371 establishment or demonstration that something is true, accurate, or justified

372 **2.1.27**  
373 **vulnerable group**  
374 group of individuals who share one or several characteristics that are the basis of discrimination or adverse  
375 social, economic, cultural, political or health circumstances, and that cause them to lack the means to achieve  
376 their rights or otherwise enjoy equal opportunities

## 377 **2.2 Abbreviated terms**

378 **APR** annual percentage rate

379 **CH<sub>4</sub>** methane

380 **CO<sub>2</sub>** carbon dioxide

381 **GHG** greenhouse gas

382 **HIV/AIDS** Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome

383 **ILO** International Labour Organization

384 **MDG** Millennium Development Goals

385 **NGO** non-governmental organization

386 **NO<sub>x</sub>** nitrogen oxides

387 **OSH** occupational safety and health (also often written as **OHS** occupational health and safety)

388 **PBTs** persistent, bioaccumulative and toxic substances

389 **POPs** persistent organic pollutants

390 **SMO** small and medium-sized organizations

391 **SO<sub>2</sub>** sulphur dioxide

392 **VOCs** volatile organic compounds

393 **UNFCC** United Nations Framework Convention on Climate Change

## 394 **3 Understanding social responsibility**

### 395 **3.1 The social responsibility of organizations: Historical background**

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

399 Attention to social responsibility has in the past focused primarily on business. The term "corporate social  
400 responsibility" is still more familiar to most people than "social responsibility".

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

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

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

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

### 414 **3.2 Recent trends in social responsibility**

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

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

422 The global nature of some environmental and health issues, recognition of worldwide responsibility for  
423 combating poverty, growing financial and economic interdependence and more geographically dispersed  
424 value chains mean that the matters relevant to an organization may extend well beyond those existing in the  
425 immediate area in which the organization is located. It is important that organizations address social  
426 responsibility irrespective of social or economic circumstances. Instruments such as the Rio Declaration on  
427 Environment and Development <sup>[119]</sup>, the Johannesburg Declaration on Sustainable Development <sup>[112]</sup> and the  
428 Millennium Development Goals <sup>[114]</sup> emphasize this worldwide interdependence.

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

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

436 In times of economic and financial crisis, organizations should not seek to reduce their activities related to  
437 social responsibility. Such crises have a significant impact on more vulnerable groups, and thus suggest a  
438 greater need for increased social responsibility. They also present particular opportunities for integrating  
439 social, economic and environmental considerations more effectively into policy reform and organizational  
440 activities. Government has a crucial role to play in realizing these opportunities.

441 Consumers, customers, investors and donors are, in various ways, exerting financial influence on  
442 organizations in relation to social responsibility. The expectations of society regarding the performance of  
443 organizations continue to grow. Community right-to-know legislation in many locations gives people access to  
444 detailed information about the activities of some organizations. A growing number of organizations now  
445 produce social responsibility reports to meet stakeholders' needs for information about their performance.

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



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### **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 can discriminate against women, but also against men. In all cases, gender discrimination limits the potential of 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 activities to eliminate gender bias. Areas include:

- the mix of men and women in the organization's governing structure and management, with the aim of progressively achieving parity;
- equal treatment of men and women workers in recruitment, job assignment, training, opportunities for advancement, compensation and termination of employment;
- possible differential impacts on men and women concerning workplace and community safety and health;
- 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 advertising by the organization); and
- benefits for both women and men from the organization's advocacy and contributions to community development, with possible special attention to redressing areas where either gender is disadvantaged.

Gender equality in stakeholder engagement is also an important means for achieving gender equality in an organization's activities. In addition to including a balance between men and women, organizations may find it useful to seek expertise in addressing gender issues.

Organizations are encouraged to use indicators and targets to systematically monitor processes and track progress in achieving gender equality.

## **3.3 Characteristics of social responsibility**

### **3.3.1 General**

The essential characteristic of social responsibility 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, takes into account the interests of stakeholders, is in compliance with applicable law and consistent with international norms of behaviour, and is integrated throughout the organization and practised in its relationships.

### **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.

489 Although expectations of responsible behaviour will vary between countries and cultures, organizations should  
490 nevertheless respect international norms of behaviour such as those laid down in the Universal Declaration of  
491 Human Rights <sup>[117]</sup> and other instruments.

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

495 **3.3.3 The role of stakeholders in social responsibility**

496 Identification of and engagement with stakeholders are fundamental to social responsibility. An organization  
497 should determine who has an interest in its decisions and activities, so that it can understand its impacts and  
498 identify how to address them. Although stakeholders can help an organization identify the relevance of  
499 particular matters to its activities, stakeholders do not replace broader society in determining norms and  
500 expectations of behaviour. A matter may be relevant to the social responsibility of an organization even if not  
501 specifically identified by the stakeholders it consults. Further guidance on this is provided in Clause 5 and in  
502 4.5.

503 **3.3.4 Integrating social responsibility**

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

509 Philanthropy (in this context understood as giving to charitable causes) can have a positive impact on society.  
510 However, it should not be used by an organization as a substitute for engaging stakeholders or addressing  
511 any adverse impact of its decisions or activities.

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

516 Box 3 describes how ISO 26000 covers operations of small and medium-sized organizations (SMOs).

517

518 **Box 3 – ISO 26000 and small and medium-sized organizations (SMOs)**

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

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

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

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

- 534 — take into account that internal management procedures, reporting to stakeholders and other processes  
535 may be more flexible and informal for SMOs than for their larger counterparts, provided that appropriate  
536 levels of transparency are preserved;
- 537 — be aware that when reviewing all seven core subjects and identifying the relevant issues, the  
538 organization's own context, conditions, resources and stakeholder interests should be taken into account,  
539 recognizing that all core subjects, but not all issues will be relevant for every organization;
- 540 — focus at the outset on the issues and impacts that are of greatest significance to sustainable  
541 development. An SMO should also have a plan to address remaining issues and impacts in a timely  
542 manner;
- 543 — seek assistance from relevant government agencies, collective organizations (such as sector  
544 associations and umbrella or peer organizations) and perhaps national standards bodies in developing  
545 practical guides and programmes for using this International Standard. Such guides and programmes  
546 should be tailored to the specific nature and needs of SMOs and their stakeholders; and
- 547 — where appropriate, act collectively with peer and sector organizations rather than individually, to save  
548 resources and enhance capacity for action. For instance, for organizations operating in the same context  
549 and sector, identification of and engagement with stakeholders can sometimes be more effective if done  
550 collectively.
- 551 Being socially responsible is likely to benefit SMOs for the reasons mentioned elsewhere in this International  
552 Standard. SMOs may find that other organizations with which they have relationships consider that providing  
553 support for SMO endeavours is part of their own social responsibility.
- 554 Organizations with greater capacity and experience in social responsibility might consider providing support to  
555 SMOs, including assisting them in raising awareness on issues of social responsibility and good practice.  
556  
557

### 558 3.3.5 Relationship between social responsibility and sustainable development

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

561 **Sustainable development** is a widely accepted concept and guiding objective that gained international  
562 recognition following the publication in 1987 of the Report of the World Commission on Environment and  
563 Development: Our Common Future [133] Sustainable development is about meeting the needs of society  
564 while living within the planet's ecological limits and without jeopardizing the ability of future generations to  
565 meet their needs. Sustainable development has three dimensions – economic, social and environmental –  
566 which are interdependent; for instance, the elimination of poverty requires both protection of the environment  
567 and social justice.

568 Numerous international forums have reiterated the importance of these objectives over the years since 1987,  
569 such as the United Nations Conference on Environment and Development in 1992 and the World Summit on  
570 Sustainable Development in 2002.

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

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

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

### 587 **3.4 The state and social responsibility**

588 This International Standard cannot replace, alter or in any way change the duty of the state to act in the public  
589 interest. Because the state has the unique power to create and enforce the law, it is different from  
590 organizations. For instance, the duty of the state to protect human rights is different from those responsibilities  
591 of organizations with respect to human rights that are addressed in this International Standard.

592 The social responsibility of organizations is not and cannot be a substitute for the effective exercise of state  
593 duties and responsibilities. In particular, ensuring the effective application of laws and regulations so as to  
594 foster a culture of compliance with the law is essential in order to enable organizations to be socially  
595 responsible.

596 This International Standard does not provide guidance on what should be subject to legally binding  
597 obligations; neither is it intended to address questions that can only properly be resolved through political  
598 institutions. However the state can assist organizations in their efforts to operate in a socially responsible  
599 manner in many ways. Governmental organizations, like any other organization, may wish to use this  
600 International Standard to inform their policies, decisions and activities related to aspects of social  
601 responsibility.

## 602 **4 Principles of social responsibility**

### 603 **4.1 General**

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

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

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

### 612 **4.2 Accountability**

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

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

616 Accountability imposes an obligation on management to be answerable to the controlling interests of the  
617 organization and on the organization to be answerable to legal authorities with respect to laws and  
618 regulations. Accountability also implies that the organization is answerable to those affected by its decisions  
619 and activities, as well as to society in general, for the overall impact on society of its decisions and activities.

620 Being accountable will have a positive impact on both the organization and society. The degree of  
621 accountability may vary, but should always correspond to the amount or extent of authority. Those  
622 organizations with ultimate authority are likely to take greater care for the quality of their decisions and

623 oversight. Accountability also encompasses accepting responsibility where wrongdoing has occurred, taking  
624 the appropriate measures to remedy the wrongdoing and taking action to prevent it from being repeated.

625 An organization should account for:

626 — the results of its decisions and activities, including significant consequences, and should prevent  
627 repetition where these decisions or activities were unintended or unforeseen; and

628 — the significant impacts of its decisions and activities on society and the environment.

### 629 **4.3 Transparency**

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

632 An organization should disclose in a clear, accurate and complete manner and to a reasonable and sufficient  
633 degree, the policies, decisions and activities for which it is responsible, including the known and likely impacts  
634 on society and the environment. This information should be readily available, directly accessible and  
635 understandable to those who have been, or may be affected in significant ways by the organization. It should  
636 be timely and factual and be presented in a clear and objective manner so as to enable stakeholders to  
637 accurately assess the impact that the organization's decisions and activities have on their respective interests.

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

641 An organization should be transparent regarding:

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

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

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

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

648 — the source of its financial resources;

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

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

### 652 **4.4 Ethical behaviour**

653 The principle is: an organization should behave ethically at all times.

654 An organization's behaviour should be based on the ethics of honesty, equity and integrity. These ethics imply  
655 a concern for people, animals and the environment and a commitment to address stakeholders' interests.

656 An organization should actively promote ethical conduct by:

657 — developing governance structures that help to promote ethical conduct within the organization and in its  
658 interactions with others;

- 659 — identifying, adopting and applying standards of ethical behaviour appropriate to its purpose and activities  
660 and consistent with the principles outlined in this International Standard;
- 661 — encouraging and promoting the observance of its standards of ethical behaviour;
- 662 — defining and communicating the standards of ethical behaviour expected from its governance structure,  
663 personnel, suppliers, contractors and, when appropriate, owners, managers, and particularly from those  
664 that have the opportunity to significantly influence the values, culture, integrity, strategy and operation of  
665 the organization and people acting on its behalf, while preserving local cultural identity;
- 666 — preventing or resolving conflicts of interest throughout the organization that could otherwise lead to  
667 unethical behaviour;
- 668 — establishing oversight mechanisms and controls to monitor and enforce ethical behaviour;
- 669 — establishing mechanisms to facilitate the reporting of unethical behaviour without fear of reprisal;
- 670 — recognizing and addressing situations where local laws and regulations either do not exist or conflict with  
671 ethical behaviour; and
- 672 — respecting the welfare of animals, when affecting their lives and existence, including by ensuring decent  
673 conditions for keeping, breeding, producing and using animals.

674 **4.5 Respect for stakeholder interests**

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

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

680 An organization should:

- 681 — identify its stakeholders;
- 682 — be conscious of and respect the interests of its stakeholders and respond to their expressed concerns;
- 683 — recognize the interests and legal rights of stakeholders;
- 684 — recognize that some stakeholders can significantly affect the activities of the organization
- 685 — assess and take into account the relative ability of stakeholders to contact, engage with and influence the  
686 organization;
- 687 — take into account the relation of its stakeholders' interests to the broader expectations of society and to  
688 sustainable development, as well as the nature of the stakeholders' relationship with the organization;  
689 and
- 690 — consider the views of stakeholders that may be affected by a decision even if they have no formal role in  
691 the governance of the organization or are unaware of their interest in the decisions or activities of the  
692 organization.

693 **4.6 Respect for the rule of law**

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

695 The rule of law refers to the supremacy of law and, in particular, to the idea that no individual or organization  
 696 stands above the law and that government is also subject to the law. The rule of law contrasts with the  
 697 arbitrary exercise of power. It is generally implicit in the rule of law that laws and regulations are written,  
 698 publicly disclosed and fairly enforced according to established procedures. In the context of social  
 699 responsibility, respect for the rule of law means that an organization complies with all applicable laws and  
 700 regulations. This implies that it should take steps to be aware of applicable laws and regulations, to inform  
 701 those within the organization of their obligation to observe and to implement measures so that they are  
 702 observed.

703 An organization should:

- 704 — comply with legal requirements in all jurisdictions in which the organization operates ;
- 705 — ensure that its relationships and activities fall within the intended and relevant legal framework;
- 706 — remain informed of all legal obligations; and
- 707 — periodically review its compliance.

#### 708 **4.7 Respect for international norms of behaviour**

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

- 711 — In countries where the law or its implementation does not provide for minimum environmental or social  
 712 safeguards, an organization should strive to respect international norms of behaviour.
- 713 — In countries where the law or its implementation significantly conflicts with international norms of  
 714 behaviour, an organization should strive to respect such norms to the greatest extent possible.
- 715 — In situations where the law or its implementation is in conflict with international norms of behaviour, and  
 716 where not following these norms would have significant consequences, an organization should, as  
 717 feasible and appropriate, review the nature of its relationships and activities within that jurisdiction.
- 718 — An organization should consider legitimate opportunities and channels to seek to influence relevant  
 719 organizations and authorities to remedy any such conflict.
- 720 — An organization should avoid being complicit in the activities of another organization that are not  
 721 consistent with international norms of behaviour.

722

723

#### **Box 4 – Understanding complicity**

724

Complicity has both legal and non-legal meanings.

725

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

728

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

735 **4.8 Respect for human rights**

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

738 An organization should:

- 739 — respect and foster the rights set out in the International Bill of Human Rights;
- 740 — accept that these rights are universal, that is, they are indivisibly applicable in all countries, cultures and  
741 situations;
- 742 — in situations where human rights are not protected, take steps to respect human rights and avoid taking  
743 advantage of these situations; and
- 744 — in situations where the law or its implementation does not provide for adequate protection of human  
745 rights, adhere to the principle of respect for international norms of behaviour.

746 **5 Recognizing social responsibility and engaging stakeholders**

747 **5.1 General**

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

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

755 The recognition of social responsibility also involves the recognition of an organization's stakeholders. As  
756 described in 4.5, a basic principle of social responsibility is that an organization should respect and consider  
757 the interests of its stakeholders.

758 **5.2 Recognizing social responsibility**

759 **5.2.1 Impacts, interests and expectations**

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

- 761 — **Between the organization and society** An organization should understand how its decisions and  
762 activities impact on society. An organization should also understand society's expectations of responsible  
763 behaviour concerning these impacts. This should be done by considering the core subjects and issues of  
764 social responsibility (see 5.2.2);
- 765 — **Between the organization and its stakeholders** An organization should be aware of its various  
766 stakeholders. The decisions and activities of an organization may have potential and actual impacts on  
767 these individuals and organizations. These potential or actual impacts are the basis of the "stake" or  
768 interest that causes the organizations or individuals to be considered stakeholders; and
- 769 — **Between the stakeholders and society** An organization should understand the relationship between the  
770 stakeholders' interests that are affected by the organization, on the one hand, and the expectations of  
771 society on the other. Although stakeholders are part of society, they may have an interest that is not  
772 consistent with the expectations of society. Stakeholders have unique interests with respect to the  
773 organization that can be distinguished from societal expectations of socially responsible behaviour with



774 respect to any issue. For example, the interest of a supplier in being paid and the interest of society in  
 775 contracts being honoured can be different perspectives on the same issue.



776

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

778 In recognizing its social responsibility an organization will need to take all three relationships into account. An  
 779 organization, its stakeholders and society are likely to have different perspectives, because their objectives  
 780 are different. It should be recognized that individuals and organizations may have many and various interests  
 781 that can be affected by the decisions and activities of an organization.

## 782 5.2.2 Recognizing the core subjects and relevant issues of social responsibility

783 An effective way for an organization to identify its social responsibility is to become familiar with the issues  
 784 concerning social responsibility in the following core subjects:

- 785 — organizational governance;
- 786 — human rights;
- 787 — labour practices;
- 788 — the environment;
- 789 — fair operating practices;
- 790 — consumer issues; and
- 791 — community involvement and development.

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

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

800 The impacts of an organization's decisions and activities should be considered with respect to these issues.  
 801 Not all issues may be relevant to a specific organization. Moreover, the core subjects and their respective

802 issues can be described or categorized in various ways. Some important considerations, including health and  
803 safety, economics and the value chain, are dealt with under more than one core subject in Clause 6.

804 The identification of relevant issues should be followed by an assessment of the significance of the  
805 organization's impacts. The significance of an impact should be considered with reference both to the  
806 stakeholders concerned and to the way in which the impact affects sustainable development.

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

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

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

### 820 **5.2.3 Social responsibility and the organization's sphere of influence**

821 A socially responsible organization is one that accepts responsibility for addressing the impacts of its  
822 decisions and activities through transparent and ethical behaviour that is integrated throughout the  
823 organization and practiced in its relationships. In addition to being responsible for its own decisions and  
824 activities, an organization may, in some situations, have the ability to affect the behaviour of parties with which  
825 it has a relationship. Such situations are considered to fall within an organization's sphere of influence.

826 An organization cannot be held responsible for the impacts of every party over which it may have some  
827 influence. However, there will be situations where an organization's ability to influence others will be  
828 accompanied by a responsibility to exercise that influence. For instance, the moral obligation to oppose  
829 human rights abuses committed by others can be an important aspect of an organization's social  
830 responsibility. The responsibility for exercising influence in any situation will depend on various factors  
831 including the actual ability of the organization to influence others and the matter concerned. Generally, the  
832 responsibility for exercising influence increases with the ability to influence.

833 An organization is responsible for the impacts of decisions and activities over which it has control. Such  
834 impacts of decisions and activities can be extensive. An organization may decide whether to have a  
835 relationship with another organization and the nature and extent of this relationship. There will be situations  
836 where an organization has the responsibility to be alert to the impacts created by the decisions and activities  
837 of other organizations and to take steps to avoid or to mitigate the negative impacts connected to its  
838 relationship with such organizations.

839 The sphere of influence of an organization will usually include parts of the value chain or supply chain. It may  
840 also include the formal and informal associations in which it participates, as well as peer organizations or  
841 competitors. When assessing its sphere of influence, an organization should exercise due diligence and  
842 should consider engaging with stakeholders.

843 The value chain includes parties backward in the chain, such as suppliers, and parties forward in the chain,  
844 such as customers and users. In addition, some parties, such as peer organizations and partners, operate in  
845 parallel to the organization. The stakeholders and other parties involved will differ depending on the nature  
846 and activities of the organization.

847 Further guidance with respect to recognizing an organization's sphere of influence, as well as recognizing the  
848 true extent of an organization's impacts, can be found in Clause 7.

## 849 5.3 Stakeholder identification and engagement

### 850 5.3.1 General

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

### 852 5.3.2 Stakeholder identification

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

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

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

867 The meaning of the term stakeholder is very broad, and organizations may have many stakeholders.  
868 Moreover, different stakeholders have various and sometimes competing interests. Stakeholders can have  
869 both common and conflicting interests with an organization. For example, community residents' interests could  
870 include the positive impacts of an enterprise, such as employment, as well as the negative impacts of the  
871 same enterprise, such as pollution.

872 Some stakeholders are an integral part of an organization. These could include the members or employees of  
873 the organization, as well as the shareholders or other owners of the organization. It should be recognized that  
874 these stakeholders share a common interest in the purpose of the organization and in its success. This does  
875 not mean, however, that all their interests with respect to the organization will be the same.

876 The interest of most stakeholders can be related to the social responsibility of the organization. The common  
877 interests of stakeholders can be related to the broader expectations of society. An example is the interest of a  
878 property owner whose property loses value because of a new source of pollution. The broader interest of  
879 society in this instance may not lie with the changing value of a person's property but with the general  
880 increase in pollution.

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

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

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

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

893 — To whom do legal obligations exist?

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

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

896 — Who can help the organization address specific impacts?

897 — Who would be disadvantaged if they were excluded from the engagement?

898 — Who in the value chain is affected?

### 899 **5.3.3 Stakeholder engagement**

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

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

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

911 — inform its decisions through determining and understanding the likely consequences of its activities and of  
912 its impacts on specific stakeholders;

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

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

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

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

920 — contribute to continuous learning by the organization;

921 — fulfil legal obligations (for instance to shareholders or to employees) to address conflicting interests, either  
922 between the organization and the stakeholder or between stakeholders;

923 — provide the organization with the benefits associated with obtaining diverse perspectives;

924 — increase transparency and the credibility of its communications; and

925 — form partnerships to achieve mutually beneficial goals.

926 In most situations an organization will already know, or can easily learn, society's expectations of the way the  
927 organization should address its impacts. In such circumstances, it need not rely on engagement with specific  
928 stakeholders to understand these expectations, although the stakeholder engagement process can provide  
929 other benefits. Such expectations are found in laws and regulations, widely accepted social or cultural  
930 expectations and established best practices or standards with respect to specific matters. Expectations  
931 concerning stakeholders' interests can be found in the "Related actions and expectations" sections following

932 the description of various issues in Clause 6. An organization should not use stakeholder engagement as a  
933 way of avoiding already established expectations concerning its behaviour.

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

940 When engaging stakeholders, an organization should not give preference to an organized group because it is  
941 more “friendly” or supports the organization's goals more than another group. An organization should not  
942 create or support particular groups to give the appearance that it has a dialogue partner when the supposed  
943 partner is not in fact independent.

944 An organization should be conscious of and respect the interests and needs of its stakeholders and their  
945 relative capacity to contact and engage with the organization.

946 Stakeholder engagement is more likely to be meaningful when the following elements are present:

947 — a clear purpose for the engagement is understood;

948 — the stakeholder's interests have been identified;

949 — the relationship that these interests establish between the organization and the stakeholder is direct or  
950 important; and

951 — the interests of stakeholders are relevant and significant to sustainable development.

## 952 **6 Guidance on social responsibility core subjects**

### 953 **6.1 General**

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

956 — organizational governance;

957 — human rights;

958 — labour practices;

959 — the environment;

960 — fair operating practices;

961 — consumer issues; and

962 — community involvement and development.

963 Economic aspects, as well as aspects relating to health and safety and the value chain, are dealt with  
964 throughout the seven core subjects, where relevant. The different ways in which men and women are  
965 concerned in each of the seven core subjects are also considered.

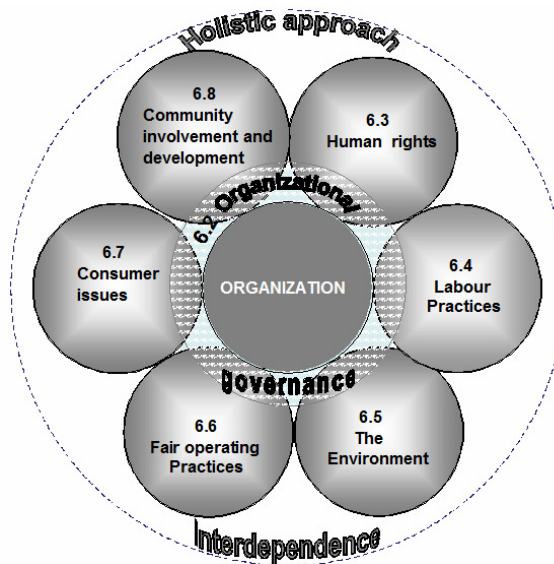
966 Each core subject includes a range of issues of social responsibility. These are described in this clause  
967 together with related actions and expectations. Social responsibility is dynamic, reflecting the evolution of  
968 social and environmental concerns, so further issues may appear in the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

969 Action upon these core subjects and issues should be based on the principles and practices of social  
 970 responsibility (see Clauses 4 and 5). For each core subject, an organization should identify and address all  
 971 those issues that have a relevant or significant influence on its decisions and activities (see Clause 5). When  
 972 assessing the relevance of an issue, short- and long-term objectives should be taken into account. There is,  
 973 however, no pre-determined order in which an organization should address the core subjects and issues; this  
 974 will vary with the organization and its strategy.

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

979 An organization should look at the core subjects holistically, that is, it should consider all core subjects and  
 980 issues, and their interdependence, rather than just concentrate on a single issue. Particular improvements  
 981 targeted at a specific issue should not be allowed to affect other issues adversely or create adverse impacts,  
 982 on the life cycle of its products or services, on its stakeholders or on the value chain.

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



984

985

**Figure 3 — The seven core subjects**

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

988

989

**Box 5 – Benefits of social responsibility for an organization**

990

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

991

— 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;

992

993

— improving the organization’s risk management practices;

994

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

995

— improving the competitiveness of the organization with respect to its competitors, including access to finance and "preferred partner" status;

996

997

- 998 — improving the organization's relationship with its stakeholders and its capacity for innovation, through  
999 exposure to new perspectives and contact with a diverse range of stakeholders;
- 1000 — enhancing employee loyalty and morale, improving the safety and health of both female and male  
1001 workers and impacting positively on an organization's ability to recruit, motivate and retain its employees;
- 1002 — achieving savings associated with increased productivity and resource efficiency, lower energy and water  
1003 consumption, decreased waste, the recovery of valuable by-products and the increased availability of raw  
1004 materials;
- 1005 — improving the reliability and fairness of transactions through responsible political involvement, fair  
1006 competition, and the absence of corruption;
- 1007 — preventing or reducing potential conflicts with consumers about products or services;
- 1008 — contributing to the long-term viability of the organization by promoting the sustainability of natural  
1009 resources and environmental services; and
- 1010 — contributing to the public good and to strengthening civil society and institutions.

1011

1012

## 1013 **6.2 Organizational governance**

### 1014 **6.2.1 Overview of organizational governance**

#### 1015 **6.2.1.1 Organizations and organizational governance**

1016 Organizational governance is the system by which an organization makes and implements decisions in pursuit  
1017 of its objectives. Governance systems vary, depending on the size and type of organization and the  
1018 environmental, economic, political, cultural and social context in which it operates. They are directed by a  
1019 person or group of persons (owners, members, constituents or others) having the authority and responsibility  
1020 for pursuing the organization's objectives.

#### 1021 **6.2.1.2 Organizational governance and social responsibility**

1022 Organizational governance in the context of social responsibility has the special characteristic of being both a  
1023 core subject on which organizations should act and a means of increasing the organization's ability to  
1024 implement socially responsible behaviour with respect to the other core subjects.

1025 This special characteristic arises from the fact that an organization aiming to be socially responsible should  
1026 have a decision-making system designed to put into practice the principles of social responsibility mentioned  
1027 in Clause 4.

## 1028 **6.2.2 Principles and considerations**

1029 Effective governance should be based on incorporating the principles and practices of accountability,  
1030 transparency, ethical behaviour, respect for stakeholder interests and respect for the rule of law into decision  
1031 making and implementation. Due diligence can also be a useful approach for an organization in addressing  
1032 the issues of social responsibility.

1033 **6.2.3 Decision-making processes and structures**

1034 **6.2.3.1 Description of the issue**

1035 Decision-making processes and structures conducive to social responsibility are those that promote the  
1036 practical use of the principles and practices described in Clauses 4 and 5.

1037 Every organization has decision-making processes and structures. In some cases, these are formal,  
1038 sophisticated and even subject to laws and regulations; in other cases they are informal. All organizations  
1039 should put in place processes, systems and structures that make it possible to apply the principles and  
1040 practices of social responsibility<sup>[90][120]</sup>.

1041 **6.2.3.2 Related actions and expectations**

1042 An organization's decision-making processes and structures should enable it to:

1043 — create and nurture an environment in which the principles of social responsibility (see Clause 4) are  
1044 practised;

1045 — create a system of economic and non-economic incentives related to performance on social  
1046 responsibility;

1047 — use financial, natural and human resources efficiently;

1048 — promote fair representation of under-represented groups (including women and racial and ethnic groups)  
1049 in senior positions in the organization;

1050 — balance the needs of the organization and its stakeholders, including immediate needs and those of  
1051 future generations;

1052 — establish two-way communication processes with its stakeholders that take into account the stakeholders'  
1053 interests and assist in identifying areas of agreement and disagreement and in negotiation to resolve  
1054 possible conflicts;

1055 — encourage effective participation of all levels of employees in the organization's decision making on  
1056 issues of social responsibility;

1057 — balance the level of authority, responsibility and capacity of people who make decisions on behalf of the  
1058 organization;

1059 — keep track of the implementation of decisions to ensure that these decisions are followed through and to  
1060 determine accountability for the results of the organization's decisions and activities, either positive or  
1061 negative; and

1062 — periodically review and evaluate the governance processes of the organization.

1063 **6.3 Human rights**

1064 **6.3.1 Overview of human rights**

1065 **6.3.1.1 Organizations and human rights**

1066 Human rights are the basic rights to which all human beings are entitled because they are human beings.  
1067 There are two broad categories of human rights. The first category concerns civil and political rights and  
1068 includes such rights as the right to life and liberty, equality before the law and freedom of expression. The  
1069 second category concerns economic, social and cultural rights and includes such rights as the right to work,  
1070 the right to food, the right to health, the right to education and the right to social security.



1071 Various moral, legal and intellectual norms are based on the premise that human rights transcend laws or  
 1072 cultural traditions. The primacy of human rights has been emphasized by the international community in the  
 1073 International Bill of Human Rights and core human rights instruments (as discussed in Box 6).

1074 While most human rights law relates to relationships between the state and individuals, it is widely  
 1075 acknowledged that non-state organizations can affect individuals' human rights, and hence have a  
 1076 responsibility to respect them.

1077

### 1078 **Box 6 – The International Bill of Human Rights and the core human rights instruments**

1079 The Universal Declaration of Human Rights (Universal Declaration) <sup>[117]</sup> was adopted by the UN General  
 1080 Assembly in 1948, and is the most widely recognized human rights instrument. It provides the basis for human  
 1081 rights law, and elements of it represent international customary law binding on all states, individuals and  
 1082 organizations. The Universal Declaration calls on “all organs of society” to contribute to securing human rights.  
 1083 The International Covenant on Civil and Political Rights and the International Covenant on Economic, Social  
 1084 and Cultural Rights are treaties adopted by the UN General Assembly in 1966 for ratification by states, and  
 1085 they came into force in 1976. The International Bill of Human Rights refers to the Universal Declaration on  
 1086 Human Rights, the International Covenant on Civil and Political Rights <sup>[107]</sup> and the International Covenant on  
 1087 Economic, Social and Cultural Rights <sup>[108]</sup>, and their optional Protocols to the Covenants, one of which aims to  
 1088 abolish the death penalty <sup>[113]</sup>.

1089 In addition, seven core international human rights instruments form part of international human rights law,  
 1090 dealing with: the elimination of all forms of racial discrimination <sup>[105]</sup>, elimination of all forms of discrimination  
 1091 against women <sup>[97]</sup>, measures to prevent and eliminate torture and other cruel, inhuman or degrading  
 1092 treatment or punishment <sup>[96]</sup>, rights of the child <sup>[99]</sup>, involvement of children in armed conflict <sup>[110]</sup>, sale of  
 1093 children, child prostitution and child pornography <sup>[111]</sup>, protection of migrant workers and their families  
 1094 <sup>[43][44][45][106]</sup>, protection of all persons from enforced disappearances <sup>[104]</sup> and rights of persons with disabilities  
 1095 <sup>[98]</sup>. Taken together, these instruments form the basis for international standards for universal human rights.  
 1096 The instruments are binding on states that ratify them. Some instruments allow for individual complaints to be  
 1097 lodged, subject to procedural rules outlined in optional protocols.

1098

1099

### 1100 **6.3.1.2 Human rights and social responsibility**

1101 States have a duty and responsibility to respect, protect, fulfil and realize human rights. An organization has  
 1102 the responsibility to respect human rights, including in its sphere of influence. Recognition and respect for  
 1103 human rights are widely regarded as essential to the rule of law and to concepts of social justice and fairness  
 1104 and as the basic underpinning of the most essential institutions of society such as the judicial system.

### 1105 **6.3.2 Principles and considerations**

#### 1106 **6.3.2.1 Principles**

1107 Human rights are inherent, inalienable, universal, indivisible and interdependent:

1108 — they are inherent, in that they belong to every person by virtue of being human;

1109 — they are inalienable, in that people cannot consent to giving them up or be deprived of them by  
 1110 governments or any other institution;

1111 — they are universal, in that they apply to everyone regardless of any status;

1112 — they are indivisible, in that no human rights may be selectively ignored; and

1113 — they are interdependent, in that realization of one right contributes to the realization of other rights.

1114 **6.3.2.2 Considerations**

1115 States have a duty to protect individuals and groups against abuse of human rights, as well as to respect and  
1116 fulfil human rights within their jurisdiction. States are increasingly taking steps to encourage organizations  
1117 based in their jurisdiction to respect human rights where they operate outside that jurisdiction. It is widely  
1118 recognized that organizations and individuals have the potential to and do affect human rights, directly and  
1119 indirectly. Organizations have a responsibility to respect all human rights, regardless of whether the state is  
1120 unable or unwilling to fulfil its duty to protect. To respect human rights means to not infringe the rights of  
1121 others. This responsibility entails taking positive steps to ensure that the organization avoids passively  
1122 accepting or actively participating in the infringement of rights. To discharge the responsibility to respect  
1123 human rights requires due diligence. Where the state fails in its duty to protect, an organization may have to  
1124 take additional measures to ensure that it respects human rights in all of its operations.

1125 Some fundamental norms of international criminal law impose legal accountability and liability on individuals  
1126 and organizations as well as states for serious abuse of international human rights. These include the  
1127 prohibition of torture, crimes against humanity, slavery and genocide. In some countries, organizations are  
1128 subject to prosecution under national legislation on the basis of internationally recognized crimes. Other  
1129 human rights instruments determine the scope of legal obligations of organizations with regard to human  
1130 rights and the manner of their implementation and enforcement.

1131 The baseline responsibility of non-state organizations is to respect human rights. However, an organization  
1132 may face stakeholder expectations that it go beyond respect, or it may want to go further and contribute to the  
1133 fulfilment of human rights. The concept of sphere of influence helps an organization to comprehend the extent  
1134 of its opportunities to support human rights among different rights holders. Thus it may help an organization to  
1135 analyze its ability to influence or encourage other parties, the human rights issues on which it can have the  
1136 greatest impact, and the rights holders that would be concerned.

1137 An organization's opportunities to support human rights will often be greatest among its own operations and  
1138 employees and its suppliers, peers or competitors, with its ability to influence weakening outward along the  
1139 value chain, in broader communities and beyond. In some cases, organizations may wish to increase their  
1140 influence through collaboration with other organizations and individuals. Assessment of the opportunities for  
1141 action and for greater influence will depend on the particular circumstances, some specific to the organization  
1142 and some specific to the context in which it is operating.

1143 Organizations should consider facilitating human rights education to promote awareness of human rights  
1144 among rights holders and those with the potential to have an impact on them.

1145 **6.3.3 Human rights issue 1: Due diligence**

1146 **6.3.3.1 Description of the issues**

1147 Due diligence in the context of social responsibility is a comprehensive, proactive effort to identify risks over  
1148 the entire life cycle of a project or organizational activity with the aim of avoiding and mitigating those risks. In  
1149 the specific area of human rights, it is a process whereby organizations not only ensure compliance with law  
1150 but also manage the risk of human rights harm with a view to avoiding it. To respect human rights,  
1151 organizations have a responsibility to exercise due diligence to become identify, prevent and address actual or  
1152 potential human rights impacts resulting from their activities or the activities of those with which they have  
1153 relationships. Due diligence may also entail influencing the behaviour of others, where they may be the cause  
1154 of human rights violations in which the organization may be implicated.

1155 **6.3.3.2 Related actions and expectations**

1156 In any due diligence process, an organization should consider the country context in which it operates or in  
1157 which its activities take place; the potential and actual human rights impacts of its own activities; and the  
1158 potential for abuse of human rights resulting from the actions of other entities or persons whose activities are  
1159 significantly linked to those of the organization. It should include in a due diligence process, in a manner  
1160 appropriate to the organization's size and circumstances, the following components:

- 1161 — a human rights policy for the organization that gives meaningful guidance to those within the organization  
1162 and those closely linked to the organization;
- 1163 — means of assessing how existing and proposed activities may affect human rights;
- 1164 — means of integrating the human rights policy throughout the organization; and
- 1165 — means of tracking performance over time, to be able to make necessary adjustments in priorities and  
1166 approach.

1167 In identifying potential areas for action, an organization should strive to better understand challenges and  
1168 dilemmas from the perspective of the individuals and groups potentially harmed.

1169 In addition to this self-evaluation, an organization may find that in some cases it is both possible and  
1170 appropriate to seek to influence the behaviour of other entities in support of human rights, particularly those  
1171 with which it has close ties or where the organization considers the issues to be particularly compelling or  
1172 relevant to its situation. As an organization gains experience in the area of respect for human rights, it may  
1173 grow in its capacity and willingness to intervene with other entities to advocate respect for human rights.

## 1174 **6.3.4 Human rights issue 2: Human rights risk situations**

### 1175 **6.3.4.1 Description of the issues**

1176 There are certain circumstances and environments where organizations are more likely to face challenges  
1177 and dilemmas relating to human rights and the risk of human rights abuse may be exacerbated. These  
1178 include:

- 1179 — conflict <sup>[93]</sup> or extreme political instability, failures of the democratic or judicial system, absence of political  
1180 and other civil rights;
- 1181 — poverty, drought, extreme health challenges or natural disasters;
- 1182 — involvement in extractive activities or other activities that might significantly affect natural resources such  
1183 as water, forests or the atmosphere or disrupt communities;
- 1184 — proximity of operations to communities of indigenous peoples <sup>[40][115]</sup> ;
- 1185 — activities that can affect or involve children <sup>[99][110][111]</sup> ;
- 1186 — a culture of corruption;
- 1187 — complex value chains that involve work performed on an informal basis without legal protection; and
- 1188 — a need for extensive measures to ensure security of premises or other assets.

### 1189 **6.3.4.2 Related actions and expectations**

1190 Organizations should take specific care when dealing with situations characterized above. These situations  
1191 may require an enhanced process of due diligence to ensure respect for human rights.

1192 When operating in environments in which one or more of these circumstances apply, organizations are likely  
1193 to be faced with difficult and complex judgements as to how to conduct themselves. While there may be no  
1194 simple formula or solution, an organization should base its decisions on the primary responsibility to respect  
1195 human rights, while also contributing to promoting and defending the overall fulfilment of human rights.

1196 In responding, an organization should consider the potential consequences of its actions so that the desired  
1197 objective of respecting human rights is actually achieved. In particular, it is important not to compound or  
1198 create other abuses. A situation's complexity should not be used as an excuse for inaction.

1199 **6.3.5 Human rights issue 3: Avoidance of complicity**

1200 **6.3.5.1 Description of the issues**

1201 In the legal context complicity has been defined in some jurisdictions as perpetrating an act or omission  
 1202 having a substantial effect on the commission of an illegal act such as a crime, while having knowledge of  
 1203 contributing to that illegal act.

1204 In the non-legal context, complicity derives from broad societal expectations of behaviour. In this context, an  
 1205 organization may be considered complicit when it assists in the commission of wrongful acts of others that are  
 1206 inconsistent with, or disrespectful of, international norms of behaviour that the organization, through exercising  
 1207 due diligence, knew or should have known, could lead to substantial negative impacts on the environment or  
 1208 society. An organization may also be considered complicit where it stays silent about or benefits from such  
 1209 wrongful acts.

1210 While their boundaries are imprecise and evolving, three forms of complicity have been described:

- 1211 — **Direct complicity** This occurs when an organization knowingly assists in a violation of human rights;
- 1212 — **Beneficial complicity** This involves an organization benefiting directly from human rights abuses  
 1213 committed by someone else. Examples include an organization tolerating action by security forces to  
 1214 suppress a peaceful protest against its activities or use of repressive measures while guarding its  
 1215 facilities, or an organization benefiting economically from suppliers' abuse of fundamental rights at work;  
 1216 and
- 1217 — **Silent complicity** This can involve the failure by an organization to raise with the appropriate authorities  
 1218 the question of systematic or continuous human rights violations, such as not speaking out against  
 1219 systematic discrimination in employment law against particular groups.

1220 **6.3.5.2 Related actions and expectations**

1221 One prominent area in respect of potential complicity in human rights abuses relates to security  
 1222 arrangements. In this respect, among other things, an organization should: verify that its security  
 1223 arrangements respect human rights and are consistent with international norms and standards for law  
 1224 enforcement; security personnel (employed, contracted or sub-contracted) should be adequately trained,  
 1225 including in adherence to standards of human rights; and complaints about security procedures or personnel  
 1226 should be addressed and investigated promptly and, where appropriate, independently.

1227 In addition, an organization should:

- 1228 — not provide goods or services to an entity that uses them to carry out human rights abuses;
- 1229 — not enter into a formal partnership with a partner that commits human rights abuses in the context of  
 1230 the partnership;
- 1231 — inform itself about the social and environmental conditions in which purchased goods and services  
 1232 are produced; and
- 1233 — consider making public, or taking other action indicating that it does not condone acts of  
 1234 discrimination occurring in employment in the country concerned.

1235 An organization can become aware of, prevent and address risks of complicity by integrating the common  
 1236 features of legal and societal benchmarks into its due diligence processes.

## 1237 6.3.6 Human rights issue 4: Resolving grievances

### 1238 6.3.6.1 Description of the issues

1239 Even where institutions operate optimally, disputes over the human rights impact of an organization's activities  
 1240 and decisions may occur. Effective grievance mechanisms play an important role in the state's duty to protect  
 1241 human rights. Equally, to discharge its responsibility to respect human rights an organization should establish  
 1242 a mechanism for those who believe their human rights have been abused to bring this to the attention of the  
 1243 organization and seek redress. This mechanism should not prejudice access to available legal channels. Non-  
 1244 state mechanisms should not undermine the strengthening of state institutions, particularly judicial  
 1245 mechanisms, but can offer additional opportunities for recourse and redress.

### 1246 6.3.6.2 Related actions and expectations

1247 An organization should establish remedy mechanisms for its own use and that of its stakeholders. For these  
 1248 mechanisms to be effective they should be:

1249 — **legitimate** This includes clear, transparent and sufficiently independent governance structures to ensure  
 1250 that no party to a particular grievance process can interfere with the fair conduct of that process.

1251 — **accessible** Their existence should be publicized and adequate assistance provided for aggrieved parties  
 1252 who may face barriers to access, such as language, illiteracy, lack of awareness or finance, distance or  
 1253 fear of reprisal;

1254 — **predictable** There should be clear and known procedures, a clear time frame for each stage and clarity  
 1255 as to the types of process and outcome they can and cannot offer, and a means of monitoring the  
 1256 implementation of any outcome;

1257 — **equitable** Aggrieved parties should have access to sources of information, advice and expertise  
 1258 necessary to engage in a fair grievance process;

1259 — **rights-compatible** The outcomes and remedies should accord with internationally recognized human  
 1260 rights standards;

1261 — **clear and transparent** Although confidentiality might sometimes be appropriate, the process and  
 1262 outcome should be sufficiently open to public scrutiny and should give due weight to the public interest;  
 1263 and

1264 — **based on dialogue and mediation** Aggrieved parties should have the right to seek alternative,  
 1265 independent mechanisms for adjudication where bilateral mechanisms involving only the aggrieved and  
 1266 the organization fail.

## 1267 6.3.7 Human rights issue 5: Discrimination and vulnerable groups

### 1268 6.3.7.1 Description of the issues

1269 Discrimination involves any distinction, exclusion or preference that has the effect of nullifying equality of  
 1270 treatment or opportunity, where that consideration is based on prejudice rather than a legitimate ground.  
 1271 Illegitimate grounds for discrimination include but are not limited to: race, colour, gender, age, marital status,  
 1272 language, property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds,  
 1273 disability, sexual orientation, health status, HIV/AIDS status, pregnancy, political affiliation or political or other  
 1274 opinion<sup>[36][43][100][101][102][103][117]</sup>. The prohibition of discrimination is one of the most fundamental principles of  
 1275 international human rights law.

1276 The full and effective participation and inclusion in society of all groups, including those who are vulnerable,  
 1277 provides and increases opportunities for all organizations as well as the people concerned. An organization  
 1278 has much to gain from taking an active approach to ensuring equal opportunity and respect for all individuals.

1279 Groups that have suffered persistent discrimination, leading to entrenched disadvantages, are vulnerable to  
 1280 further discrimination, and their human rights should be the focus of additional attention in terms of protection  
 1281 and respect by organizations. While vulnerable groups typically include those mentioned in 6.3.7.2, there may  
 1282 be other vulnerable groups in the particular community in which an organization operates.

1283 Discrimination can also be indirect. This occurs when an apparently neutral provision, criterion or practice  
 1284 would put persons with a particular attribute, for example a particular religion or belief, disability, age, race or  
 1285 sexual orientation, at a disadvantage compared with other persons, unless that provision, criterion or practice  
 1286 is objectively justified by a legitimate aim and the means of achieving that aim are appropriate and necessary.

1287 **6.3.7.2 Related actions and expectations**

1288 An organization should take care to ensure that it does not discriminate against employees, partners,  
 1289 customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an  
 1290 impact.

1291 An organization should examine its own operations and the operations of other parties within its sphere of  
 1292 influence, to determine whether direct or indirect discrimination is present. It may, for example, undertake an  
 1293 analysis of typical ways in which it interacts with women, as compared with men, and consider whether  
 1294 policies and decisions in this respect are objective or reflect stereotyped preconceptions. It may wish to seek  
 1295 advice from local or international organizations, with expertise in human rights. An organization may be guided  
 1296 by the findings and recommendations of international or national monitoring or investigative procedures.

1297 An organization should consider facilitating the raising of awareness of their rights among members of  
 1298 vulnerable groups.

1299 An organization also should contribute to redressing discrimination or the legacy of past discrimination,  
 1300 wherever practicable. For example, it should make special efforts to employ or do business with organizations  
 1301 operated by people from groups historically discriminated against; where feasible, it should support efforts to  
 1302 increase access to education, infrastructure or social services for groups denied full access.

1303 An organization can take a positive and constructive view of diversity among the people with whom it  
 1304 interacts. It could consider not only the human rights aspects but also the gains for its own operations in terms  
 1305 of the value added by the full development of multifaceted human resources and relations.

1306 The following are examples of vulnerable groups.

1307 — **Women and girls** comprise half of the world population, but they are frequently denied access to  
 1308 resources and opportunities on equal terms with men and boys. Women have the right to enjoy all human  
 1309 rights without discrimination, including in education, employment and economic and social activities as  
 1310 well as the right to decide on marriage and family matters and the right to make decisions over their own  
 1311 reproductive health. An organization's policies and activities should respect women's rights and promote  
 1312 the equal treatment of women and men in the economic, social and political spheres <sup>[97]</sup>.

1313 — **People with disabilities** are often vulnerable, in part because of misperceptions about their skills and  
 1314 abilities. An organization should contribute to ensuring that men and women with disabilities are accorded  
 1315 dignity, autonomy and full participation in society. The principle of non-discrimination should be respected  
 1316 and organizations should consider making reasonable provisions for access to facilities.

1317 — **Children** are a particularly vulnerable segment of society, in part because of their dependent status. In  
 1318 taking action that may affect children, primary consideration should be given to the best interests of the  
 1319 child. The principles of the Convention on the Rights of the Child, which include non-discrimination, a  
 1320 child's right to life, survival, development and free expression, should always be respected and taken into  
 1321 account <sup>[99][110][111]</sup>.

1322 — **Indigenous peoples** enjoy collective rights, and individuals belonging to indigenous peoples share  
 1323 universal human rights, in particular the right to equal treatment and opportunity. The collective rights  
 1324 include: self determination (which means the right to determine their identity, their political status and the  
 1325 way they want to develop); access to and management of traditional land, water and resources;

1326 maintaining and enjoying their customs, culture, language and traditional knowledge free from  
 1327 discrimination; and managing their cultural and intellectual property <sup>[40][115]</sup>. An organization should  
 1328 recognize and respect the rights of indigenous peoples when carrying out its decisions and activities.

1329 — **Migrants, migrant workers** and their families may also be vulnerable owing to their foreign or regional  
 1330 origin, particularly if they are irregular or undocumented migrants. An organization should respect their  
 1331 rights and contribute to promoting a climate of respect for the human rights of migrants, migrant workers  
 1332 and their families <sup>[43][44][45][106]</sup>.

1333 — **People discriminated against on the basis of descent, including caste.** Hundreds of millions of  
 1334 people are discriminated against because of their hereditary status or descent. This form of discrimination  
 1335 is based on the notion that some people are considered unclean because of their group into which they  
 1336 are born. An organization should avoid such practices and, where feasible, seek to contribute to  
 1337 eliminating these prejudices.

1338 — **Other vulnerable groups** include, for example, the elderly, the displaced, the poor, illiterate people and  
 1339 minority and religious groups. An organization should recognize and respect the rights of these groups,  
 1340 strive to provide equal opportunity and equal treatment for all and promote a general climate of inclusion,  
 1341 free from prejudice.

## 1342 **6.3.8 Human rights issue 6: Civil and political rights**

### 1343 **6.3.8.1 Description of the issues**

1344 Civil and political rights include absolute rights such as the right to life, the right to a life with dignity, the right  
 1345 to freedom from torture, the right to security, the right to own property, liberty and integrity of the person, and  
 1346 the right to due process of law and a fair hearing when facing criminal charges. They further include freedom  
 1347 of opinion and expression, freedom of peaceful assembly and association, freedom to adopt and practise a  
 1348 religion, freedom to hold beliefs, freedom from arbitrary interference with family, home or correspondence and  
 1349 the right to privacy, the right to access to public services and the right to take part in elections <sup>[107][113]</sup>.

### 1350 **6.3.8.2 Related actions and expectations**

1351 An organization should respect all individual civil and political rights. Examples include, but are not limited to,  
 1352 the following:

1353 — life of individuals;

1354 — freedom of opinion and expression. An organization should not aim to suppress anyone's views or  
 1355 opinions, even when the person expresses criticism of the organization internally or externally;

1356 — freedom of peaceful assembly and of association;

1357 — freedom to seek, receive and impart information and ideas through any means, regardless of national  
 1358 borders; and

1359 — access to due process and the right to a fair hearing before any internal disciplinary measure is taken.  
 1360 Any disciplinary measure should be proportionate and not involve physical punishment or inhuman or  
 1361 degrading treatment.

## 1362 **6.3.9 Human rights issue 7: Economic, social and cultural rights**

### 1363 **6.3.9.1 Description of the issue**

1364 Every person, as a member of society, has economic, social and cultural rights necessary for his or her dignity  
 1365 and personal development. These include the right to: education; work in just and favourable conditions;  
 1366 freedom of association; health; a standard of living adequate for the physical and mental health and well-being

1367 of himself or herself and his or her family; food, clothing, housing, medical care and necessary social  
 1368 protection, such as security in the event of unemployment, sickness, disability, widowhood, old age or other  
 1369 lack of livelihood in circumstances beyond his or her control; practise a religion and culture; and genuine  
 1370 opportunities to participate without discrimination in decision making that supports positive practices and  
 1371 discourages negative practices in relation to these rights<sup>[108]</sup>.

1372 **6.3.9.2 Related actions and expectations**

1373 An organization has a responsibility to respect economic, social and cultural rights by exercising due diligence  
 1374 to ensure that it does not engage in actions that infringe, obstruct or impede the enjoyment of such rights. The  
 1375 following are examples of what an organization should do to respect these rights. An organization should  
 1376 assess the possible impacts of its activities, products and services, as well as new projects, on these rights,  
 1377 including the rights of the local population. Further, it should neither directly nor indirectly limit nor deny access  
 1378 to an essential product or resource, such as water. For example, production processes should not  
 1379 compromise the supply of scarce potable water resources.

1380 A socially responsible organization could also contribute to the fulfilment of such rights when appropriate while  
 1381 keeping in mind the different roles and capacities of governments and other organizations related to the  
 1382 provision of these rights. An organization could consider, for example:

- 1383 — ways of facilitating access to, and where possible providing support and facilities for, education and life-  
 1384 long learning for community members;
- 1385 — joining efforts with other organizations and governmental institutions supporting respect for and  
 1386 realization of economic, social and cultural rights;
- 1387 — exploring ways related to their core activities to contribute to the fulfilment of these rights;
- 1388 — ways to adapt goods or services to the purchasing ability of poor people; and
- 1389 — making its facilities and resources available for hosting occasional cultural activities in the community.

1390 Economic, social and cultural rights, as with any other right, should also be considered in the local context.  
 1391 Further guidance on related actions and expectations is provided in 6.8 on community involvement and  
 1392 development.

1393 **6.3.10 Human rights issue 8: Fundamental principles and rights at work**

1394 **6.3.10.1 Description of the issue**

1395 The International Labour Organization (ILO) has identified fundamental rights at work<sup>[21]</sup>. These include:

- 1396 — freedom of association and effective recognition of the right to collective bargaining<sup>[29][68]</sup>;
- 1397 — the elimination of all forms of forced or compulsory labour<sup>[17][27]</sup>;
- 1398 — the effective abolition of child labour<sup>[46][47][81][82]</sup>, and
- 1399 — the elimination of discrimination in respect of employment and occupation<sup>[22][24][25]</sup>.

1400 **6.3.10.2 Related actions and expectations**

1401 Although these rights are legislated for in many jurisdictions, an organization should independently ensure that  
 1402 it addresses the following matters:

- 1403 — **freedom of association and collective bargaining**<sup>[29][68]</sup> Representative organizations formed or joined  
 1404 by workers should be recognized for purposes of collective bargaining. Terms and conditions of  
 1405 employment may be fixed by voluntary collective negotiation where workers so choose. Workers'



1406 representatives should be given appropriate facilities that will enable them to do their work effectively and  
 1407 allow them to perform their role without interference. Collective agreements should include provisions for  
 1408 the settlement of disputes. Workers' representatives should be provided with information required for  
 1409 meaningful negotiations. (See 6.4 for further information on freedom of association and on how freedom  
 1410 of association and collective bargaining relate to social dialogue.)

1411 — **forced labour** <sup>[17][27]</sup> An organization should not engage in or benefit from any use of forced or  
 1412 compulsory labour. No work or service should be exacted from any person under the threat of any penalty  
 1413 or when the work is not conducted voluntarily. An organization should not engage or benefit from prison  
 1414 labour, unless the prisoners have been convicted in a court of law and their labour is under the  
 1415 supervision and control of a public authority. Further, prison labour should not be used by private  
 1416 organizations unless performed on a voluntary basis, as evidenced by, among other things, fair and  
 1417 decent conditions of employment.

1418 — **equal opportunities and non-discrimination** <sup>[22][24][25]</sup> An organization should confirm that its  
 1419 employment policies are free from bias based on race, colour, gender, age, nationality or national origin,  
 1420 ethnic or social origin, caste, marital status, sexual orientation, disability, health status such as HIV/AIDS  
 1421 status or political affiliation or other bias. Hiring policies and practices, earnings, employment conditions,  
 1422 access to training and promotion, and termination of employment should be based only on the  
 1423 requirements of the job. Organizations should also take steps to prevent harassment in the workplace.

1424 — An organization should periodically assess the impact on promotion of equal opportunities and  
 1425 non-discrimination.

1426 — An organization should take positive actions to provide for the protection and advancement of  
 1427 vulnerable groups such as indigenous and migrant workers and workers with disabilities. This  
 1428 might include establishing workplaces for persons with disabilities to help them earn a living  
 1429 under suitable conditions, and establishing or participating in programmes that address issues  
 1430 such as promotion of youth employment and equal employment opportunities for women and  
 1431 more balanced representation of women in senior positions.

1432 — **child labour** <sup>[46][47][81][82][99]</sup> The minimum age for employment is determined through international  
 1433 instruments (see Box 7 and Table 3). Organizations should not engage in or benefit from any use of child  
 1434 labour. If an organization has child labour in its operations or sphere of influence, it should ensure not  
 1435 only that the children are removed from work, but also that they are provided with appropriate  
 1436 alternatives, in particular education. Light work that does not harm a child or interfere with school  
 1437 attendance or with other activities necessary to a child's full development (such as recreational activities)  
 1438 is not considered child labour.

1439

1440

#### Box 7 – Child labour

1441 ILO Conventions <sup>[46][81]</sup> provide the framework for national law to prescribe a minimum age for admission to  
 1442 employment or work that must not be less than the age for completing compulsory schooling, and in any case  
 1443 not less than 15 years. In countries where economic and educational facilities are less well developed, the  
 1444 minimum age may be as low as 14 years. Exception may also be made from 13 or 12 years for "light work"  
 1445 <sup>[46][47]</sup>. The minimum age for hazardous work — work that is likely to harm the health, safety or morals of the  
 1446 child as a consequence of its nature or the circumstances under which it is carried out — is 18 years of age  
 1447 for all countries <sup>[81][82]</sup> (see Table 3).

1448 The term "child labour" should not be confused with "youth employment" or "student work", which may be both  
 1449 legitimate and desirable if performed as part of a genuine apprenticeship or training programme that respects  
 1450 relevant laws and regulations.

1451 Child labour is a form of exploitation that is a violation of a human right. Child labour damages a child's  
 1452 physical, social, mental, psychological and spiritual development. Child labour deprives boys and girls of their  
 1453 childhood and their dignity. They are deprived of an education and may be separated from their families.  
 1454 Children who do not complete their basic education are likely to remain illiterate and never acquire the skills  
 1455 needed to get a job that enables them to contribute to the development of a modern economy. Consequently

1456 child labour results in under-skilled, unqualified workers and jeopardizes future improvements of skills in the  
 1457 workforce and future economic and social development. Child labour may also deprive youth and adult  
 1458 workers of work, and depress wages.

1459 An organization should make efforts to eliminate all forms of child labour. Efforts to eliminate the worst forms  
 1460 of child labour should not be used to justify other forms of child labour. An organization should analyze the  
 1461 different circumstances of girls and boys and the different ways in which children from ethnic populations or  
 1462 populations that are discriminated against are affected, so that preventive and corrective measures can be  
 1463 targeted and effective. When children below the legal working age are found in the workplace, measures  
 1464 should be taken to remove them from work. To the extent possible, an organization should help the child who  
 1465 has been removed from the workplace and his or her family to access adequate services and viable  
 1466 alternatives to ensure that he or she does not end up in the same or a worse situation, either working  
 1467 elsewhere or being exploited.

1468 Effectively eliminating child labour requires broad collaboration in society. An organization should co-operate  
 1469 with other organizations and government agencies to release children from work and into free, full-time and  
 1470 quality education.  
 1471

1472

1473 **Table 3 — ILO Standards on minimum age for admission to employment or work**

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

1474

1475 **6.4 Labour practices**

1476 **6.4.1 Overview of labour practices**

1477 **6.4.1.1 Organizations and labour practices**

1478 The labour practices of an organization encompass all policies and practices relating to work performed  
 1479 within, by or on behalf of the organization.

1480 Labour practices extend beyond the relationship of an organization with its direct employees<sup>2</sup> or the  
 1481 responsibilities that an organization has at a workplace that it owns or directly controls. Labour practices  
 1482 include the responsibilities of an organization for work performed on its behalf by others, including  
 1483 subcontracted work.

1484 Labour practices include the recruitment and promotion of workers; disciplinary and grievance procedures; the  
 1485 transfer and relocation of workers; termination of employment; training and skills development; health, safety  
 1486 and industrial hygiene; and any policy or practice affecting conditions of work, in particular working time and  
 1487 remuneration. Labour practices also include the recognition of worker organizations and representation and  
 1488 participation of both worker and employer organizations in collective bargaining, social dialogue and tripartite  
 1489 consultation (see Box 8) to address social issues related to employment.

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<sup>2</sup> The term “employee” refers to an individual in a relationship recognized as an “employment relationship” in national law or practice. The term “worker” is a more general term and refers to anyone who performs work. The term “worker” could refer to an employee or to someone who is self-employed.

### 1490 **6.4.1.2 Labour practices and social responsibility**

1491 The creation of jobs, as well as wages and other compensation paid for work performed are among an  
 1492 organization's most important economic and social contributions. Meaningful and productive work is an  
 1493 essential element in human development; standards of living are improved through full and secure  
 1494 employment. Its absence is a primary cause of social problems. Labour practices have a major impact on  
 1495 respect for the rule of law and on the sense of fairness present in society: socially responsible labour practices  
 1496 are essential to social justice, stability and peace <sup>[33]</sup>.

### 1497 **6.4.2 Principles and considerations**

#### 1498 **6.4.2.1 Principles**

1499 A fundamental principle in the ILO's 1944 Declaration of Philadelphia <sup>[37]</sup> is that labour is not a commodity.  
 1500 This means that workers should not be treated as a factor of production and subjected to the same market  
 1501 forces that apply to commodities. The inherent vulnerability of workers and the need to protect their basic  
 1502 rights is reflected in the Universal Declaration of Human Rights and the International Covenant on Economic,  
 1503 Social and Cultural Rights <sup>[5]</sup>. The principles involved include the right of everyone to earn a living by freely  
 1504 chosen work, and the right to just and favourable conditions of work.

#### 1505 **6.4.2.2 Considerations**

1506 The human rights recognized by the ILO as constituting fundamental rights at work are addressed in 6.3.10.  
 1507 Many other ILO conventions and recommendations complement and reinforce various provisions in the  
 1508 Universal Declaration of Human Rights and its two covenants mentioned in Box 6 and can be used as a  
 1509 source of practical guidance on the meaning of various human rights.

1510 The primary responsibility for ensuring fair and equitable treatment for workers lies with governments. This is  
 1511 achieved through

1512 — adopting legislation consistent with the Universal Declaration of Human Rights and relevant ILO labour  
 1513 standards,

1514 — enforcing those laws, and

1515 — ensuring that workers and organizations have the necessary access to justice.

1516 Labour laws and practices will vary from country to country.

1517 Where governments have failed to legislate, an organization operating in such situations should abide by the  
 1518 principles underlying these international instruments. Where the law is adequate but government enforcement  
 1519 is inadequate, an organization should abide by the law. It is important to distinguish between the government  
 1520 in its role as organ of state and the role of government in its role as an employer. Government bodies or state-  
 1521 owned organizations have the same responsibilities for their labour practices as other organizations, though  
 1522 they have other responsibilities because they create and apply laws and regulations and administer justice.

### 1523 **6.4.3 Labour practices issue 1: Employment and employment relationships**

#### 1524 **6.4.3.1 Description of the issue**

1525 The significance of employment for human development is universally accepted. As an employer, an  
 1526 organization contributes to one of the most widely accepted objectives of society, namely the improvement of  
 1527 standards of living through full and secure employment and decent work.

1528 Every country provides a legal framework that regulates the relationship between employers and employees.  
 1529 Although the precise tests and criteria to determine whether an employment relationship exists vary from one  
 1530 country to another, the fact that the power of the contracting parties is not equal and that employees therefore  
 1531 require additional protection is universally accepted, and forms the basis for labour law.

1532 The employment relationship confers rights and imposes obligations on both employers and employees in the  
1533 interest of both the organization and society.

1534 Not all work is performed within an employment relationship. Work and services are also performed by men  
1535 and women who are self-employed; in these situations the parties are considered independent of each other  
1536 and have a more equal and commercial relationship. The distinction between employment and commercial  
1537 relationships is not always clear and is sometimes wrongly labelled, with the consequence that workers do not  
1538 always receive the protections and rights that they are properly entitled to receive. It is important for both  
1539 society and the individual performing work that the appropriate legal and institutional framework be recognized  
1540 and applied. Whether work is performed under an employment contract or a commercial contract, all parties to  
1541 a contract are entitled to understand their rights and responsibilities and to have appropriate recourse in the  
1542 event that the terms of the contract are not respected <sup>[23]</sup>.

1543 In this context, labour is understood to be work performed for compensation and does not include activities  
1544 undertaken by genuine volunteers. However the policies and measures that all organizations should adopt to  
1545 discharge and fulfil obligations relating to such things as legal liability and duty of care also need to be taken  
1546 into account where volunteers are involved.

1547 **6.4.3.2 Related actions and expectations**

1548 An organization should:

1549 — be confident that all work is performed by women and men who are legally recognized as employees or  
1550 who are legally recognized as being self-employed;

1551 — not seek to avoid the obligation that the law places on the employer by disguising relationships that would  
1552 otherwise be recognized as an employment relationship under the law;

1553 — recognize the importance of secure employment to both the individual worker and to society. Use active  
1554 workforce planning to avoid the use of work performed on a casual basis or the excessive use of work  
1555 performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal;

1556 — provide reasonable notice, timely information and, jointly with worker representatives where they exist,  
1557 consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its  
1558 operations, such as closures that affect employment <sup>[72][73]</sup>;

1559 — ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour  
1560 practice including on the grounds of race, colour, gender, age, nationality or national origin, ethnic or  
1561 social origin, caste, marital status, sexual orientation, disability, health status such as HIV/AIDS status or  
1562 political affiliation;

1563 — eliminate arbitrary or discriminatory dismissal practices, if any <sup>[72][73]</sup>;

1564 — protect employee personal data and privacy;

1565 — take steps to ensure that work is contracted or sub-contracted out only to organizations that are legally  
1566 recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide  
1567 decent working conditions. An organization should use only those labour intermediaries who are legally  
1568 recognized and where other arrangements for the performance of work confer legal rights on those  
1569 performing the work <sup>[60][61]</sup>;

1570 — not benefit from unfair, exploitative or abusive labour practices of their partners, suppliers or sub-  
1571 contractors. An organization should make reasonable efforts to encourage organizations in its sphere of  
1572 influence to follow responsible labour practices, recognizing that a high level of influence is likely to  
1573 correspond to a high level of responsibility to exercise that influence. Depending upon the situation and  
1574 influence, reasonable efforts could include establishing contractual obligations on suppliers and sub-  
1575 contractors; making unannounced visits and inspections; and exercising due diligence in supervising  
1576 contractors and intermediaries. Where suppliers and sub-contractors are expected to comply with a code  
1577 of labour practice, the code should be consistent with the Universal Declaration of Human Rights and the

1578 principles underlying relevant ILO labour standards (see 5.2.3 for additional information about  
1579 responsibilities in the sphere of influence); and

1580 — where operating internationally, endeavour to increase the employment, occupational development,  
1581 promotion and advancement of nationals of the host country. This includes sourcing and distributing  
1582 through local enterprises where practical.<sup>[39]</sup>

1583

1584

1585

#### **Box 8 – The International Labour Organization**

1586 The International Labour Organization is a United Nations agency with a tripartite structure (governments,  
1587 workers and employers) that was established for the purpose of setting international labour standards. These  
1588 minimum standards are legal instruments setting out universal basic principles and rights at work. They  
1589 pertain to workers everywhere, working in any type of organization; and are intended to prevent unfair  
1590 competition based on exploitation and abuse. ILO standards are technically well informed and have the  
1591 support of employers, workers and governments, whose tripartite negotiation at the global level leads to the  
1592 adoption of the standards. ILO instruments are kept up to date through a review process and through the  
1593 jurisprudence of a formal supervisory mechanism that interprets the meaning and proper application of ILO  
1594 standards. ILO Conventions and Recommendations, together with the ILO Declaration on Fundamental  
1595 Principles and Rights at Work 1998<sup>[21]</sup> and the ILO's Tripartite Declaration of Principles Concerning  
1596 Multinational Enterprises and Social Policy 1977 (last revised 2006)<sup>[39]</sup>, constitute the most authoritative  
1597 guidance with respect to labour practices and some other important social issues. The ILO seeks to promote  
1598 opportunities for women and men to obtain decent and productive work, which it defines as work performed in  
1599 conditions of freedom, equity, security and human dignity.

1600

1601

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

##### **6.4.4.1 Description of the issue**

1604 Conditions of work include wages and other forms of compensation, working time, rest periods, holidays,  
1605 disciplinary and dismissal practices, maternity protection and welfare matters such as safe drinking water,  
1606 canteens and access to medical services. Many of the conditions of work are set by national laws and  
1607 regulations or by legally binding agreements between those for whom work is performed and those who  
1608 perform work. The employer can nevertheless still determine many of the conditions of work.

1609 Conditions of work greatly affect the quality of the life of workers and their families, and also economic and  
1610 social development. Fair and appropriate consideration should be given to the quality of conditions of work.

1611 Social protection refers to all legal guarantees and organizational policies and practices to mitigate the  
1612 reduction or loss of income in case of employment injury, illness, maternity, parenthood, old age,  
1613 unemployment, disability or any other financial hardship. Social protection plays an important role in  
1614 preserving human dignity and establishing a sense of fairness and social justice. Generally, the primary  
1615 responsibility for social responsibility lies with the state.

##### **6.4.4.2 Related actions and expectations**

1617 An organization should:

1618 — ensure that the conditions of work comply with national laws and regulations and are consistent with  
1619 relevant international labour standards;

1620 — respect higher levels of provision established through other applicable legally binding instruments such as  
1621 collective agreements;

- 1622 — observe at least those minimum provisions defined in international labour standards as established by the  
1623 ILO, especially where national legislation has not yet been adopted;
- 1624 — provide decent conditions of work in respect of wages <sup>[48][49][62][63][65]</sup>, hours of work <sup>[28][32][50][51][67]</sup>, weekly  
1625 rest, holidays <sup>[30][31][74][75][76]</sup>, health and safety <sup>[18][19][36][38][52][53][54][55][66][69][70][77]</sup>, maternity protection  
1626 <sup>[41][42][71]</sup> and ability to combine work with family responsibilities <sup>[79]</sup>;
- 1627 — provide conditions of work that are comparable with those offered by similar employers in the locality  
1628 concerned and that permit, to the greatest extent possible, work-life balance <sup>[60][61]</sup>;
- 1629 — provide wages and other forms of remuneration in accordance with national laws, regulations or collective  
1630 agreements. An organization should pay wages at least adequate for the needs of workers and their  
1631 families. In doing so, it should take into account the general level of wages in the country, the cost of  
1632 living, social security benefits and the relative living standards of other social groups. It should also  
1633 consider economic factors, including the requirements of economic development, levels of productivity  
1634 and the desirability of attaining and maintaining a high level of employment. In determining wages and  
1635 working conditions that reflect these considerations, the organization should bargain collectively with the  
1636 workers where they so wish, in accordance with national systems for collective bargaining <sup>[60][61]</sup>;
- 1637 — provide equal pay for work of equal value <sup>[24][25]</sup>;
- 1638 — pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by  
1639 laws, regulations or collective agreements <sup>[48][49][62][63][64]</sup>;
- 1640 — comply with any obligation concerning the provision of social protection for workers in the country of  
1641 operation <sup>[39]</sup>;
- 1642 — respect the right of workers to adhere to normal or agreed working hours established in laws, regulations  
1643 or collective agreements <sup>[48][49][62][63][64]</sup>. It should also provide workers with weekly rest and paid annual  
1644 leave <sup>[28][32][50][51][67]</sup>;
- 1645 — compensate workers for overtime in accordance with laws, regulations or collective agreements. When  
1646 requesting workers to work overtime, an organization should take into account the interests, safety and  
1647 well-being of the workers concerned and any hazard inherent in the work. An organization should respect  
1648 laws and regulations prohibiting mandatory and non-compensated overtime <sup>[48][49][62][63][64]</sup>, and always  
1649 respect the basic human rights of workers concerning forced labour <sup>[27]</sup>; and
- 1650 — wherever possible, allow observance of national or religious traditions and customs with respect to weekly  
1651 rest.

1652 **6.4.5 Labour practices issue 3: Social dialogue**

1653 **6.4.5.1 Description of the issue**

1654 Social dialogue includes all types of negotiation, consultation or exchange of information between or among  
1655 representatives of governments, employers and workers, on matters of common interest relating to economic  
1656 and social concerns. It could take place between employer and worker representatives, on matters affecting  
1657 their interests, and could also include governments, where broader factors, such as legislation and social  
1658 policy, are at stake.

1659 Independent parties are required for social dialogue. Worker representatives should be freely elected, in  
1660 accordance with national laws, regulations or collective agreements, by either the members of their trade  
1661 union or by the workers concerned. They should not be designated by the government or the employer. Social  
1662 dialogue takes various forms, including enterprise-level information and consultation mechanisms (such as  
1663 works councils) and collective bargaining. Trade unions, as the chosen representatives of workers, have a  
1664 particularly important role to play in social dialogue.

1665 Social dialogue is based on the recognition that employers and workers have both competing and mutual  
 1666 interests, and plays a significant role in industrial relations, policy formulation and governance in many  
 1667 countries.

1668 Effective social dialogue provides a mechanism for developing policy and finding solutions that take into  
 1669 account the priorities and needs of both employers and workers, and thus results in outcomes that are  
 1670 meaningful and long-lasting for both the organization and society. Social dialogue can contribute to  
 1671 establishing participation and democratic principles in the workplace, to better understanding between the  
 1672 organization and those who perform its work and to healthy labour-management relations, thus minimizing  
 1673 resort to costly industrial disputes. Social dialogue is a powerful means for managing change. It can be used  
 1674 to design skills development programmes contributing to human development and enhancing productivity, or  
 1675 to minimize the adverse social impacts of change in the operations of organizations. Social dialogue could  
 1676 also include transparency on social conditions of sub-contractors.

1677 Social dialogue can take many forms and can occur at various levels. Workers may wish to form groups with a  
 1678 broader occupational, inter-occupational or geographical coverage. Employers and workers are in the best  
 1679 position to decide jointly the most appropriate level. One way to do this is by adopting framework agreements  
 1680 supplemented by local organization-level agreements in accordance with national law or practice.

1681 At times, social dialogue may address contentious matters, in which case the parties can establish a dispute  
 1682 resolution process. Social dialogue can also concern grievances for which a complaints mechanism is  
 1683 important, particularly in countries where the fundamental principles and rights at work are not adequately  
 1684 protected.

1685 International social dialogue is a growing trend, and includes regional and global dialogue and agreements  
 1686 between organizations operating internationally and international trade union organizations.

#### 1687 **6.4.5.2 Related actions and expectations**

1688 An organization should <sup>[20][26][78]</sup>:

1689 — recognize the importance for organizations of social dialogue institutions and applicable collective  
 1690 bargaining structures, including at the international level;

1691 — respect at all times the right of workers to form or join their own organizations to advance their interests or  
 1692 to bargain collectively;

1693 — not obstruct workers who seek to form or join their own organizations and to bargain collectively, for  
 1694 instance by dismissing or discriminating against them, through reprisals or by making any direct or  
 1695 indirect threat so as to create an atmosphere of intimidation or fear;

1696 — where changes in operations would have major employment impacts, provide reasonable notice to the  
 1697 appropriate government authorities and representatives of the workers so that the implications may be  
 1698 examined jointly to mitigate any adverse impact to the greatest possible extent;

1699 — as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker  
 1700 representatives with access to authorized decision makers, to workplaces, to the workers they represent,  
 1701 to facilities necessary to perform their role and to information that will allow them to have a true and fair  
 1702 picture of the organization's finances and activities; and

1703 — refrain from encouraging governments to restrict the exercise of the internationally recognized rights of  
 1704 freedom of association and collective bargaining or participating in incentive schemes based on such  
 1705 restrictions.

1706 Organizations may also wish to consider participating, as appropriate, in relevant employers' organizations as  
 1707 a means of creating opportunities for social dialogue and extending their expression of social responsibility  
 1708 through such channels.

1709 **6.4.6 Labour practices issue 4: Health and safety at work**

1710 **6.4.6.1 Description of the issue**

1711 Health and safety at work concerns the promotion and maintenance of the highest degree of physical, mental  
1712 and social well-being of workers and prevention of harm to health caused by working conditions. It also relates  
1713 to the protection of workers from risks to health and the adaptation of the occupational environment to the  
1714 physiological and psychological needs of workers.

1715 The financial and social costs to society of work-related illness, injuries and death are high. Accidental and  
1716 chronic pollution and other workplace hazards that are harmful for workers may also have impacts on  
1717 communities and the environment. (For more information on environmental hazards see 6.5.) Health and  
1718 safety concerns arise over dangerous equipment, processes, practices and substances (chemical, physical  
1719 and biological).

1720 **6.4.6.2 Related actions and expectations**

1721 An organization should:

1722 — develop, implement and maintain a health, safety and working environment policy that clearly states that  
1723 implementation of good health, safety and environmental standards should not be traded off against good  
1724 performance: the two are mutually reinforcing;

1725 — understand and apply principles of health and safety management, including the hierarchy of controls:  
1726 elimination, substitution, engineering controls, administrative controls, work procedures and personal  
1727 protective equipment;

1728 — analyze and control the health and safety risks involved in its activities;

1729 — communicate information about the requirement that workers should follow all safe practices at all times  
1730 and ensure that workers follow the proper procedures;

1731 — provide the safety equipment needed, including personal protective equipment, for the prevention of  
1732 occupational injuries, diseases and accidents, as well as for dealing with emergencies;

1733 — record and investigate all health and safety incidents and problems raised by workers in order to minimize  
1734 or eliminate them;

1735 — address the specific and sometimes different ways in which women and men are affected by occupational  
1736 safety and health (OSH) risks, as well as the ways people with disabilities and workers below 18 years of  
1737 age may be affected;

1738 — provide equal health and safety protection for part-time and temporary workers, as well as subcontracted  
1739 workers operating on the premises;

1740 — strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness;

1741 — provide adequate training to all relevant personnel on all relevant matters and

1742 — respect the principle that workplace health and safety measures should not involve monetary  
1743 expenditures by workers; and

1744 — base its health, safety and environment systems on the participation of the workers concerned (see Box  
1745 9) and recognize and respect the rights of workers to:

1746 — obtain full and accurate information concerning the health and safety risks and the best practices  
1747 used to address these risks;



- 1748 — freely inquire into and to be consulted on all aspects of their health and safety related to their work;
- 1749 — refuse work that is reasonably considered to pose an imminent or serious danger to their life or
- 1750 health or to the lives and health of others;
- 1751 — seek outside advice from workers' organizations and others who have expertise;
- 1752 — report health and safety matters to the relevant authorities;
- 1753 — participate in health and safety decisions and activities, including investigation of accidents; and
- 1754 — be free of the threat of reprisals for doing any of these things <sup>[18][19][36][38][52][53][54][55][65][66][69][70][77]</sup>.

1755

1756

### **Box 9 – Joint labour-management health and safety committees**

1757 An effective occupational health and safety programme depends on the involvement of workers. Joint labour-  
 1758 management health and safety committees can be the most important part of the organization's health and  
 1759 safety programme. Joint committees can:

- 1760 — gather information;
- 1761 — develop and disseminate safety manuals and training programmes;
- 1762 — report, record and investigate accidents; and
- 1763 — inspect and respond to problems raised by workers or management.

1764 Worker representatives on these committees should not be appointed by management but elected by the  
 1765 workers themselves. Membership in these committees should be equally divided among management and  
 1766 worker representatives and should include both men and women whenever possible. The committees should  
 1767 be of sufficient size for all shifts, sections and locations of the organization to be represented. They should not  
 1768 be considered a substitute for trade unions or works councils.

1769

1770

## 1771 **6.4.7 Labour practices issue 5: Human development and training in the workplace**

### 1772 **6.4.7.1 Description of the issue**

1773 Human development includes the process of enlarging people's choices by expanding human capabilities and  
 1774 functioning, thus enabling women and men to lead long and healthy lives, to be knowledgeable and to have a  
 1775 decent standard of living. Human development also includes access to political, economic and social  
 1776 opportunities for being creative and productive and for enjoying self-respect and a sense of belonging to a  
 1777 community and contributing to society.

1778 Employers can use workplace policy and initiatives to further human development by addressing important  
 1779 social concerns, such as fighting discrimination, balancing family responsibilities and promoting health and  
 1780 well-being. They can also use workplace policy and initiatives to increase the capacity and employability of  
 1781 individuals. Employability refers to the experiences, competencies and qualifications that increase an  
 1782 individual's capacity to secure and retain decent work.

### 1783 **6.4.7.2 Related actions and expectations**

1784 An organization should <sup>[33][34][35][42][56][57][58][59][79][80]</sup> :

- 1785 — provide all workers at all stages of their work experience with access to skills development, training and  
1786 apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis;
- 1787 — ensure that, when necessary, workers are helped to transition to new employment through skills  
1788 recognition systems and helped to access training on stress management to cope with being made  
1789 redundant;
- 1790 — respect the family responsibilities of workers by providing reasonable working hours, parental leave and,  
1791 when possible, childcare and other facilities that can help workers achieve a proper work-life balance; and
- 1792 — establish joint labour-management programmes that promote health and well-being.

1793 **6.5 The environment**

1794 **6.5.1 Overview of the environment**

1795 **6.5.1.1 Organizations and the environment**

1796 The decisions and activities of organizations invariably have an impact on the environment no matter where  
1797 they are located. These impacts may be associated with the organization's use of living and non-living  
1798 resources, the location of the activities of the organization, the generation of pollution and wastes, and the  
1799 implications of the organization's activities, products and services for natural habitats. To reduce their  
1800 environmental impacts, organizations should adopt an integrated approach that takes into consideration the  
1801 economic, social and environmental implications of their decisions and activities.

1802 **6.5.1.2 The environment and social responsibility**

1803 Society is facing many environmental challenges including the depletion of natural resources, pollution,  
1804 climate change, destruction of habitats, loss of species and the collapse of whole ecosystems and the  
1805 degradation of urban and rural human settlements. As the world population grows and consumption  
1806 increases, these changes are becoming increasing threats to human security, and the health and well-being of  
1807 society. There is a need to identify options to reduce and eliminate unsustainable volumes and patterns of  
1808 production and consumption and to make sure that the resource consumption per person becomes  
1809 sustainable. Environmental matters at the local, regional and global level are interconnected. Addressing them  
1810 requires a comprehensive, systematic and collective approach.

1811 Environmental responsibility is a precondition for the survival and prosperity of human beings. It is therefore  
1812 an important aspect of social responsibility. Environmental matters are closely linked to other social  
1813 responsibility core subjects and issues. They also require due consideration of holistic education, as  
1814 environmental education is fundamental to promoting the development of sustainable societies and lifestyles.

1815 Relevant technical tools from the ISO 14000-series of standards should be considered in the implementation  
1816 of operations such as environmental performance evaluation, greenhouse gas emissions quantification and  
1817 reporting, life cycle assessment, design for the environment and environmental labelling.

1818 **6.5.2 Principles and considerations**

1819 **6.5.2.1 Principles**

1820 An organization should respect and promote the following environmental principles:

- 1821 — **environmental responsibility** In addition to complying with law and regulations, an organization should  
1822 assume responsibility for the environmental burdens caused by its activities, products and services in  
1823 rural or urban areas and the broader environment. It should act to improve its own performance, as well  
1824 as the performance of others within its control or sphere of influence.

1825 — **the precautionary approach** This is drawn from the Rio Declaration on Environment and Development  
 1826 <sup>[119]</sup> and subsequent declarations and agreements <sup>[109] [131] [94]</sup>, which advance the concepts that where  
 1827 there are threats of serious or irreversible damage to the environment or human health, lack of full  
 1828 scientific certainty or the lack of full certainty as to the severity of the threat to the environment should not  
 1829 be used as a reason for postponing cost-effective measures to prevent environmental degradation or  
 1830 damage to human health.

1831 — **environmental risk management** An organization should implement programmes using a risk-based  
 1832 and sustainability perspective to avoid, assess, and reduce environmental risks and impacts from  
 1833 activities, products and services. An organization should develop and implement awareness-raising  
 1834 activities and emergency response procedures to reduce and mitigate environmental, health and safety  
 1835 burdens caused by accidents and to communicate information about environmental incidents to  
 1836 appropriate authorities and local communities.

1837 — **polluter pays** An organization should bear the cost of pollution caused by its activities, products and  
 1838 services according to either the extent of the environmental burden to society and the remedial action  
 1839 required, or the degree to which the pollution exceeds an acceptable level (see Principle 16 of the Rio  
 1840 Declaration <sup>[119]</sup>). An organization should use the polluter pays principle to internalize the cost of pollution  
 1841 and quantify the economic and environmental benefits of preventing pollution in preference to mitigating  
 1842 its impacts.

#### 1843 6.5.2.2 Considerations

1844 In its environmental management activities, an organization should assess the relevance of, and employ as  
 1845 appropriate, the following approaches and strategies:

1846 — **life cycle thinking** The main goals of life cycle thinking are to reduce the environmental impacts of  
 1847 products and services as well as to improve their socio-economic performance throughout their life cycle,  
 1848 that is, from raw materials and energy generation, through production and use, to end-of life disposal or  
 1849 recovery;

1850 — **environmental impact assessment** An organization should assess environmental impacts before  
 1851 starting a new activity or project and use the results of the assessment as part of the decision-making  
 1852 process;

1853 — **cleaner production and eco-efficiency** These are strategies for satisfying human needs by using  
 1854 resources more efficiently and by generating less pollution and waste. An important focus is on making  
 1855 improvements at the source rather than at the end of a process or activity. Cleaner and safer production  
 1856 and eco-efficiency approaches include: improving maintenance practices; upgrading or introducing new  
 1857 technologies or processes; reducing materials and energy use; using renewable energy; rationalizing the  
 1858 use of water; eliminating or safely managing toxic and hazardous materials and wastes; and improving  
 1859 product and service design.

1860 — **a product-service system approach** This can be used to shift the focus of market interactions from  
 1861 selling or providing products (that is, transfer of ownership through one-time sale or lease/rental) to selling  
 1862 or providing a system of products and services that jointly fulfil customer needs (by a variety of service  
 1863 and delivery mechanisms). Product-service systems include product lease, product renting or sharing,  
 1864 product pooling and pay-for-service. Such systems can reduce material use, decouple revenues from  
 1865 material flows, and involve stakeholders in promoting extended producer responsibility through the life  
 1866 cycle of the product and accompanying service.

1867 — **use of environmentally sound technologies and practices** An organization should seek to adopt and,  
 1868 where appropriate, promote the development and diffusion of environmentally sound technologies and  
 1869 services (see Principle 9 of the Rio Declaration <sup>[119]</sup>).

1870 — **sustainable procurement** In its purchasing decisions, an organization should take into account the  
 1871 environmental, social and ethical performance of the products or services being procured, over their  
 1872 entire life cycles. Where possible, it should give preference to products or services with minimized  
 1873 impacts, making use of relevant independent and robust labelling schemes, such as eco-labelling.

1874 **6.5.3 Environmental issue 1: Prevention of pollution**

1875 **6.5.3.1 Description of the issue**

1876 An organization can improve its environmental performance by preventing pollution, including emissions to air,  
 1877 discharges to water, the generation of solid or liquid waste, contamination of land and soils, the use and  
 1878 disposal of toxic and hazardous chemicals and noise from its activities, products and services. More  
 1879 specifically, the different forms of pollution involve the following:

1880 — **emissions to air** An organization's emissions to air of pollutants such as lead, mercury, volatile organic  
 1881 compounds (VOCs), sulphur dioxide (SO<sub>2</sub>), nitrogen oxides (NO<sub>x</sub>), dioxins, particulates and ozone-  
 1882 depleting substances can cause environmental and health impacts that affect individuals differently.  
 1883 These emissions may come directly from an organization's facilities and activities, or be caused indirectly  
 1884 by the use or end-of-life handling of its products and services or the generation of the energy it  
 1885 consumes.

1886 — **discharges to water** An organization may cause water to become polluted through direct, intentional or  
 1887 accidental discharges into surface water bodies, unintentional runoff to surface water or infiltration to  
 1888 ground water. These discharges may come directly from an organization's facilities, or be caused  
 1889 indirectly by the use of its products and services.

1890 — **waste** An organization's activities, products and services may lead to the generation of liquid or solid  
 1891 waste that, if improperly managed, can cause contamination of air, water land and soils. Responsible  
 1892 waste management seeks avoidance of waste. It follows the waste reduction hierarchy, that is: source  
 1893 reduction, reuse, recycle and reprocess, waste treatment and waste disposal.

1894 — **release of toxic and hazardous chemicals** An organization utilizing or producing toxic and hazardous  
 1895 chemicals (both naturally occurring and anthropogenic) can adversely affect ecosystems and human  
 1896 health through acute (immediate) or chronic (long-term) impacts resulting from emissions or releases.  
 1897 These can affect individuals of different genders and ages differently.

1898 — **other identifiable forms of pollution** An organization's activities, products and services may cause  
 1899 other forms of pollution that negatively affect the health and well-being of communities and that can affect  
 1900 individuals differently. These include noise, odour, visual, vibration, radiation, infectious agents (for  
 1901 example, viral or bacterial), emissions from diffused or dispersed sources and biological hazards (for  
 1902 example, invasive species).

1903 **6.5.3.2 Related actions and expectations**

1904 To improve the prevention of pollution from its activities, products and services, an organization should:

1905 — identify the sources of pollution and waste related to its activities, products and services; and measure,  
 1906 record and report on its significant sources of pollution;

1907 — measure, record and report on reduction of pollution, water consumption, waste generation and energy  
 1908 consumption;

1909 — implement measures aimed at preventing pollution and waste, using the waste management hierarchy,  
 1910 and ensuring proper management of unavoidable pollution and waste <sup>[83]</sup>;

1911 — publicly disclose the amounts and types of relevant and significant toxic and hazardous materials used  
 1912 and released, including the known human health and environmental risks of these materials;

1913 — systematically identify and prevent the use of

1914 — banned chemicals, defined both by national law and by international conventions, and

- 1915 — where possible, chemicals identified by scientific bodies or any other stakeholder as being of  
 1916 concern. The organization should also seek to prevent use of such chemicals by organizations within  
 1917 its sphere of influence. Chemicals to avoid include, but are not limited to: ozone-depleting  
 1918 substances<sup>[125]</sup>, persistent organic pollutants (POPs)<sup>[131]</sup> and chemicals covered under the Rotterdam  
 1919 Convention<sup>[132]</sup>, hazardous chemicals and pesticides (as defined by the World Health Organization).  
 1920 chemicals defined as carcinogenic (including exposure to smoke from tobacco products) or  
 1921 mutagenic, and chemicals that affect reproduction, are endocrine disrupting, or persistent, bio-  
 1922 accumulative and toxic (PBTs) or very persistent and very bio-accumulative (vPvBs); and
- 1923 — implement a chemical accident prevention and preparedness programme and an emergency plan  
 1924 covering accidents and incidents both on- and off-site and involving workers, partners, authorities and  
 1925 local communities and other relevant stakeholders. Such a programme should include, among other  
 1926 matters, hazard identification and risk evaluation, notification procedures and communication systems, as  
 1927 well as public education and information.

## 1928 6.5.4 Environmental issue 2: Sustainable resource use

### 1929 6.5.4.1 Description of the issue

1930 To ensure the availability of resources in the future, current patterns and volumes of consumption and  
 1931 production need to change so that they operate within the Earth's carrying capacity. The sustainable use of a  
 1932 resource means that it is used at a rate that is less than, or equal to, its rate of natural replenishment. For a  
 1933 non-renewable resource (such as fossil fuel), long-term sustainability requires that its rate of use be less than  
 1934 the rate at which a renewable resource can be substituted for it. An organization can progress towards  
 1935 sustainable resource use by using electricity, fuels, raw and processed materials, land and water more  
 1936 responsibly, and by combining or replacing non-renewable with renewable resources, for example by using  
 1937 innovative technologies. Three key areas for efficiency improvements are:

1938 — **energy efficiency** An organization should implement energy efficiency programmes to reduce the energy  
 1939 demand for buildings, transportation, production processes, appliances and electronic equipment, the  
 1940 provision of services or other purposes. Efficiency improvements in energy use should also complement  
 1941 efforts to advance sustainable use of renewable resources such as solar energy, hydroelectricity, tidal  
 1942 and wave energy, wind power and biomass.

1943 — **water conservation and access to water** An organization should conserve and reuse water in its own  
 1944 operations and stimulate water conservation within its sphere of influence. Water, including the provision  
 1945 of safe, reliable drinking water and sanitation services, is a fundamental human need and a basic human  
 1946 right. The Millennium Development Goals (Box 13) include the provision of sustainable access to safe  
 1947 drinking water.

1948 — **efficiency in the use of materials** An organization should implement materials efficiency programmes to  
 1949 reduce the environmental burden caused by the use of raw materials for production processes or for  
 1950 finished products used in its activities or in the delivery of its services. In essence, a materials efficiency  
 1951 programme is based on identification of ways to increase the efficiency of raw material use in the sphere  
 1952 of influence of the organization. Materials use causes numerous direct and indirect environmental  
 1953 burdens, associated, for example, with the impact on ecosystems of mining and forestry, and the  
 1954 emissions resulting from the use, transport and processing of materials.

### 1955 6.5.4.2 Related actions and expectations

1956 In relation to all its activities, products and services, an organization should:

- 1957 — identify the sources of energy, water and other resources used;
- 1958 — measure, record and report on its significant uses of energy, water and other resources;
- 1959 — implement resource efficiency measures to reduce its use of energy, water and other resources,  
 1960 considering best practice indicators and other benchmarks;

- 1961 — complement or replace non-renewable resources with alternative renewable and low impact sources;
- 1962 — use recycled materials and reuse water as much as possible;
- 1963 — manage water resources to ensure fair access for all users within a watershed; and
- 1964 — promote sustainable consumption.

1965 **6.5.5 Environmental issue 3: Climate change mitigation and adaptation**

1966 **6.5.5.1 Description of the issue**

1967 It is recognized that greenhouse gas (GHG) emissions from human activities, such as carbon dioxide (CO<sub>2</sub>)  
 1968 and methane (CH<sub>4</sub>), are the very likely cause of global climate change, which is having significant impacts on  
 1969 the natural and human environment <sup>[16]</sup>. Among the trends observed and anticipated are: rising temperatures,  
 1970 changes in rainfall patterns, more frequent occurrences of extreme weather events, rising sea levels, and  
 1971 changes to ecosystems, agriculture and fisheries. It is anticipated that climate change may pass a point  
 1972 beyond which changes would become far more drastic and difficult to address.

1973 Every organization is responsible for some GHG emissions (either directly or indirectly) and will be affected in  
 1974 some way by climate change. There are implications for organizations in terms of both minimizing their own  
 1975 GHG emissions (mitigation) and planning for a changing climate (adaptation). Adapting to climate change has  
 1976 social implications in the form of impacts on health, prosperity and human rights.

1977 **6.5.5.2 Related actions and expectations**

1978 **6.5.5.2.1 Climate change mitigation**

1979 To mitigate climate change impacts related to its activities, products and services, an organization should:

- 1980 — identify the sources of direct and indirect GHG emissions and define its boundaries (scope) of  
 1981 responsibility;
- 1982 — measure, record and report on its significant GHG emissions, preferably using methods defined in  
 1983 internationally agreed standards (see Annex A for some examples of initiatives and tools for social  
 1984 responsibility);
- 1985 — implement measures to progressively reduce and minimize the direct and indirect GHG emissions; within  
 1986 its control or sphere of influence;
- 1987 — reduce the use of fossil fuels and the impacts of their use, for example by making use of low-emission  
 1988 technologies and renewable energy, with the aim of reducing life cycle GHG emissions, bearing in mind  
 1989 the possible environmental and social consequences of increased use of such resources;
- 1990 — prevent the release of GHG emissions (particularly those also causing ozone depletion) from land use  
 1991 and land use change, processes or equipment including heating, ventilation and air conditioning units;
- 1992 — consider opportunities for emissions trading or similar market instruments and development mechanisms  
 1993 that use recognized methodologies and are provided under international agreements such as the UN  
 1994 Framework Convention on Climate Change (UNFCCC) <sup>[109]</sup>. An organization should carefully examine  
 1995 whether such efforts will lead to substantial GHG reduction; and
- 1996 — consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for  
 1997 example through supporting reliable emissions reduction programmes that operate in a transparent way,  
 1998 carbon capture and storage or carbon sequestration.

1999 **6.5.5.2.2 Climate change adaptation**

2000 To reduce vulnerability to climate change, an organization should:

2001 — consider future global and local climate projections to identify risks and integrate climate change  
 2002 adaptation into its decision making. This should be done to implement responsive measures to existing or  
 2003 anticipated impacts and to increase the capacity of stakeholders within its sphere of influence to adapt;  
 2004 and

2005 — identify opportunities to avoid or minimize damage associated with climate change and take advantage of  
 2006 opportunities, where possible, to adjust to changing conditions (see Box 10).

2007

2008 **Box 10 – Examples of climate change adaptation actions**

2009 Examples of actions to adapt to changing climate conditions include:

2010 — planning for land use, zoning and infrastructure design and maintenance taking account of the  
 2011 implications of a changing climate and greater climatic uncertainty and the possibility of increasingly  
 2012 severe weather, including floods, high winds, drought and water scarcity or intense heat;

2013 — developing agricultural, industrial, medical and a range of other technologies and techniques and making  
 2014 them accessible to those in need, ensuring the security of drinking water, sanitation, food and other  
 2015 resources critical to human health;

2016 — supporting regional steps to reduce vulnerability to pluvial and fluvial flooding. This includes restoring  
 2017 wetlands that can help manage flood water, re-routing rivers away from residential areas, and reducing  
 2018 the use of non-porous surfaces in urban areas; and

2019 — providing wide opportunities to increase awareness through education and other means of the importance  
 2020 of adaptation and preventive measures for the resilience of society.  
 2021

2022

2023 **6.5.6 Environmental issue 4: Protection of the environment and restoration of natural habitats**2024 **6.5.6.1 Description of the issue**

2025 In the past 50 years, human activity has changed ecosystems more rapidly and extensively than in any  
 2026 comparable period in history. Rapidly growing demand for natural resources has resulted in a substantial and  
 2027 often irreversible loss of habitat and diversity of life on earth <sup>[84]</sup>. Vast areas – both urban and rural – have  
 2028 been transformed by human action.

2029 An organization can become more socially responsible by acting to protect the environment and restore  
 2030 natural habitats and the various functions and services that ecosystems provide (such as food and water,  
 2031 climate regulation, soil formation and recreational opportunities) <sup>[84]</sup>. Key aspects of this issue include:

2032 — **valuing, protecting and restoring ecosystem services** Ecosystems contribute to the well-being of  
 2033 society by providing services such as food, water, fuel, flood control, soil, pollinators, natural fibres,  
 2034 recreation and the absorption of pollution and waste. As ecosystems are degraded or destroyed, they  
 2035 lose the ability to provide these services.

2036 — **valuing and protecting biodiversity** Biodiversity is the variety of life in all its forms, levels and  
 2037 combinations; it includes ecosystem diversity, species diversity and genetic diversity <sup>[126]</sup>. Protecting  
 2038 biodiversity aims to ensure the survival of terrestrial and aquatic species, genetic variability and natural  
 2039 ecosystems <sup>[127][128]</sup>.

2040 — **using land and natural resource sustainably** An organization's land use projects may protect or  
 2041 degrade habitat, water, soils and ecosystems <sup>[129][130]</sup>

2042 — **advancing environmentally sound urban and rural development** Decisions and activities of  
 2043 organizations can have significant impacts on the urban or rural environment and their related  
 2044 ecosystems. These impacts can be associated with, for example, urban planning, building and  
 2045 construction, transport systems, waste and sewage management, and agricultural techniques.

2046 **6.5.6.2 Related actions and expectations**

2047 In relation to all its activities, products and services, an organization should:

2048 — identify potential adverse impacts on ecosystem services and biodiversity and take measures to eliminate  
 2049 or minimize these impacts;

2050 — where feasible and appropriate, participate in market mechanisms to internalize the cost of environmental  
 2051 burdens caused and create economic value in protecting ecosystem services;

2052 — give highest priority to avoiding the loss of natural ecosystems, next to restoring ecosystems, and finally,  
 2053 if the former two actions are not possible or fully effective, to compensating for losses through actions that  
 2054 will lead to a net gain in ecosystem services over time;

2055 — establish and implement an integrated strategy for the administration of land, water and ecosystems that  
 2056 promotes conservation and sustainable use in a socially equitable way;

2057 — take measures to preserve any endemic or endangered species or habitat that may be adversely  
 2058 affected;

2059 — implement planning, design and operating practices as a way to minimize the possible environmental  
 2060 burdens resulting from its land use decisions, including decisions related to agricultural and urban  
 2061 development;

2062 — incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and  
 2063 agricultural lands into the development of buildings and construction works <sup>[92][128]</sup>;

2064 — consider adopting sustainable agricultural, fishing, animal welfare and forestry practices as defined in  
 2065 leading standards and certification schemes <sup>[14]</sup>;

2066 — consider that wild animals and their habitats are part of our natural ecosystems and should therefore be  
 2067 valued and protected;

2068 — progressively use a greater proportion of products from suppliers meeting the requirements of standards  
 2069 and certification schemes (see for example Annex A and Bibliography); and

2070 — avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or  
 2071 that allow the distribution or proliferation of invasive species

2072 **6.6 Fair operating practices**

2073 **6.6.1 Overview of fair operating practices**

2074 **6.6.1.1 Organizations and fair operating practices**

2075 Fair operating practices concern ethical conduct in an organization's dealings with other organizations and  
 2076 individuals. These include relationships between organizations and government agencies, as well as between  
 2077 organizations and their partners, suppliers, contractors and competitors, and the associations of which they  
 2078 are members.



2079 Fair operating practice issues arise in the areas of anti-corruption, responsible involvement in the public  
 2080 sphere, fair competition, socially responsible behaviour, in relations with other organizations and respect for  
 2081 property rights.

#### 2082 **6.6.1.2 Fair operating practices and social responsibility**

2083 In the area of social responsibility, fair operating practices concern the way an organization uses its  
 2084 relationships with other organizations to promote positive outcomes. Positive outcomes can be achieved by  
 2085 providing leadership and promoting the adoption of social responsibility more broadly throughout the  
 2086 organization's sphere of influence.

#### 2087 **6.6.2 Principles and considerations**

2088 Behaving ethically is fundamental to establishing and sustaining legitimate and productive relationships  
 2089 between organizations. Therefore, observance, promotion and encouragement of standards of ethical  
 2090 behaviour underlie all fair operating practices. Preventing corruption and practising responsible political  
 2091 involvement depend on respect for the rule of law, adherence to ethical standards, accountability and  
 2092 transparency. Fair competition and respect for property rights cannot be achieved if organizations do not deal  
 2093 with each other honestly, equitably and with integrity.

#### 2094 **6.6.3 Fair operating practices issue 1: Anti-corruption**

##### 2095 **6.6.3.1 Description of the issue**

2096 Corruption is the abuse of entrusted power for private gain. Corruption can take many forms. Examples of  
 2097 corruption include bribery (soliciting, offering or accepting a bribe) of or by public officials, bribery in the private  
 2098 sector, conflict of interest, fraud, money laundering and trading in influence.

2099 Corruption undermines an organization's ethical reputation and can make it liable to criminal prosecution, as  
 2100 well as civil and administrative sanctions. Corruption can result in the violation of human rights, the erosion of  
 2101 political processes and damage to the environment. It can also distort competition, distribution of wealth and  
 2102 economic growth <sup>[85]</sup> <sup>[95]</sup>.

##### 2103 **6.6.3.2 Related actions and expectations**

2104 To prevent corruption and bribery, an organization should:

2105 — identify the risks of corruption and implement, apply and improve policies and practices that counter  
 2106 corruption, bribery and extortion;

2107 — ensure the leadership sets an example for anti-corruption and provide commitment, encouragement and  
 2108 oversight for implementation of the anti-corruption policies;

2109 — support its employees and representatives in their efforts to eradicate bribery and corruption, and provide  
 2110 incentives for progress;

2111 — train and raise the awareness of its employees and representatives about corruption and how to counter  
 2112 it;

2113 — ensure that the remuneration of its employees and representatives is appropriate and for legitimate  
 2114 services only;

2115 — establish and maintain an effective system of internal controls to counter corruption

2116 — encourage its employees, partners, representatives and suppliers to report violations of the organization's  
 2117 policies by adopting mechanisms that enable reporting without fear of reprisal;

- 2118 — bring violations of the criminal law to the attention of the relevant law enforcement authorities; and
- 2119 — work to oppose corruption by influencing others with which the organization has operating relationships to
- 2120 adopt similar anti-corruption practices.

2121 **6.6.4 Fair operating practices issue 2: Responsible political involvement**

2122 **6.6.4.1 Description of the issue**

2123 Organizations can support public political processes and encourage the development of public policy that  
2124 benefits society at large. Organizations should prohibit use of undue influence and avoid behaviour, such as  
2125 manipulation, intimidation and coercion, that can undermine the public political process.

2126 **6.6.4.2 Related actions and expectations**

2127 An organization should:

- 2128 — train and raise the awareness of its employees and representatives about responsible political
- 2129 involvement and contributions and how to deal with conflicts of interest;
- 2130 — be transparent regarding its policies and activities related to lobbying, political contributions and political
- 2131 involvement;
- 2132 — establish and implement policies and guidelines to manage the activities of people retained to advocate
- 2133 on the organization's behalf;
- 2134 — avoid political contributions that amount to an attempt to control policymakers in favour of a specific
- 2135 cause; and
- 2136 — prohibit activities that involve misinformation, misrepresentation, threat or compulsion.

2137 **6.6.5 Fair operating practices issue 3: Fair competition**

2138 **6.6.5.1 Description of the issue**

2139 Fair and widespread competition stimulates innovation and efficiency, reduces the costs of products and  
2140 services, ensures all organizations have equal opportunities, encourages the development of new or improved  
2141 products or processes and, in the long run, enhances economic growth and living standards. Anti-competitive  
2142 behaviour risks harming the reputation of an organization with its stakeholders and may create legal problems.  
2143 When organizations refuse to engage in anti-competitive behaviour they help to build a climate in which such  
2144 behaviour is not tolerated, and this benefits everyone.

2145 There are many forms of anti-competitive behaviour. Some examples are: price fixing, where parties collude  
2146 to sell the same product or service at the same price; bid rigging, where parties collude to manipulate a  
2147 competitive bid; and predatory pricing, which is selling a product or service at very low price with the intent of  
2148 driving competitors out of the market and imposing unfair sanctions on competitors.

2149 **6.6.5.2 Related actions and expectations**

2150 To promote fair competition, an organization should:

- 2151 — conduct its activities in a manner consistent with competition laws and regulations and co-operate with
- 2152 the appropriate authorities;
- 2153 — establish procedures and other safeguards to prevent engaging in or being complicit in anti-competitive
- 2154 behaviour;

- 2155 — promote employee awareness of the importance of compliance with competition legislation and fair  
2156 competition;
- 2157 — support anti-trust and anti-dumping practices, as well as public policies that encourage competition; and
- 2158 — be mindful of the social context in which it operates and not take advantage of social conditions, such as  
2159 poverty, to achieve unfair competitive advantages.

## 2160 **6.6.6 Fair operating practices issue 4: Promoting social responsibility in the sphere of influence**

### 2161 **6.6.6.1 Description of the issue**

2162 An organization, including a public organization, can influence other organizations through the exercise of its  
2163 procurement and purchasing decisions. Through leadership and mentorship along the value chain, it can  
2164 promote adoption and support of the principles and practices of social responsibility.

2165 An organization should consider the potential impacts or unintended consequences of its procurement and  
2166 purchasing decisions on other organizations, and take due care to avoid or minimize any negative impact. It  
2167 can also stimulate demand for socially responsible products and services. These actions should not be viewed  
2168 as replacing the role of authorities to implement and enforce laws and regulations.

2169 Every organization in the value chain is responsible for complying with applicable laws and regulations and for  
2170 its impacts on society and the environment.

### 2171 **6.6.6.2 Related actions and expectations**

2172 To promote social responsibility in its sphere of influence, an organization should:

2173 — integrate ethical, social, environmental and gender equality criteria, including health and safety, in its  
2174 purchasing, distribution and contracting policies and practices in order to improve consistency with social  
2175 responsibility objectives;

2176 — encourage other organizations to adopt similar policies, without indulging in anti-competitive behaviour in  
2177 so doing;

2178 — carry out relevant and appropriate investigations and monitoring of the organizations with which it has  
2179 relationships, with a view to preventing compromise of the organization's commitments to social  
2180 responsibility;

2181 — consider providing support to SMOs, where appropriate, including by providing them with awareness  
2182 raising on issues of social responsibility and best practice and with additional assistance (for example,  
2183 technical, capacity building or other resources) to meet socially responsible objectives;

2184 — actively participate in raising the awareness of organizations with which it has relationships about  
2185 principles and issues of social responsibility; and

2186 — promote fair and practical treatment of the costs and benefits of implementing socially responsible  
2187 practices throughout the value chain, including, where possible, enhancing the capacity of organizations  
2188 in the value chain to meet socially responsible objectives.

## 2189 **6.6.7 Fair operating practices issue 5: Respect for property rights**

### 2190 **6.6.7.1 Description of the issue**

2191 Property rights cover both physical property and intellectual property and include interest in land, and other  
2192 physical assets, copyrights, patents, funds, moral rights and other rights. They may also encompass a  
2193 consideration of broader property claims, such as traditional knowledge of specific groups, such as indigenous  
2194 peoples, or the intellectual property of employees or others.

2195 Recognition of property rights promotes investment and economic and physical security, as well as  
2196 encouraging creativity and invention.

2197 **6.6.7.2 Related actions and expectations**

2198 An organization should:

2199 — implement policies and practices that promote respect for property rights and traditional knowledge;

2200 — conduct proper investigations to be confident it has lawful title permitting use or disposal of property;

2201 — not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting  
2202 and piracy;

2203 — pay fair compensation for property that it acquires or uses; and

2204 — consider the expectations of society, human rights and basic needs of the individual when exercising and  
2205 protecting its intellectual and physical property rights.

2206 **6.7 Consumer issues**

2207 **6.7.1 Overview of consumer issues**

2208 **6.7.1.1 Organizations and consumer issues**

2209 Organizations that provide products and services to consumers, as well as other customers, have  
2210 responsibilities to those consumers and customers. The issues that are mainly relevant for customers  
2211 purchasing for commercial purposes are dealt with in 6.6. Issues that are mainly relevant for people who  
2212 purchase for private purposes (consumers) are dealt with in the present clause. Particular parts of both 6.6  
2213 and the present clause could, however, be relevant to either customers or consumers.

2214 Responsibilities include providing education and accurate information, using fair, transparent and helpful  
2215 marketing information and contractual processes and promoting sustainable consumption. They also involve  
2216 minimizing risks from the use of products and services, through design, manufacture, distribution, information  
2217 provision, support services and recall procedures. Many organizations collect or handle personal information  
2218 and have a responsibility to protect the security of such information and the privacy of consumers.

2219 The principles of this clause apply to all organizations in their role of serving consumers; however, the issues  
2220 may have very different relevance, according to the kind of organization (such as private enterprise, public  
2221 service or other types) and the circumstances. Organizations have significant opportunities to contribute to  
2222 sustainable consumption and sustainable development through the products and services they offer and the  
2223 information they provide, including information on use, repair and disposal.

2224 **6.7.1.2 Consumer issues and social responsibility**

2225 Consumer issues regarding social responsibility are related to fair marketing practices, protection of health  
2226 and safety, sustainable consumption, dispute resolution and redress, data and privacy protection, access to  
2227 essential products and services, and education among other matters. The UN Guidelines for Consumer  
2228 Protection provide fundamental information on consumer issues and sustainable consumption (see Box 11).

2229

2230

**Box 11 – UN Guidelines for Consumer Protection**

2231 The **UN Guidelines for Consumer Protection** is the most important international document in the realm of  
2232 consumer protection. The UN General Assembly adopted these Guidelines in 1985 by consensus. In 1999  
2233 they were expanded to include provisions on sustainable consumption. They call upon states to protect  
2234 consumers from hazards to their health and safety, promote and protect the economic interests of consumers,

2235 enable consumers to make informed choices, provide consumer education, make available effective  
 2236 consumer redress, promote sustainable consumption patterns and guarantee freedom to form consumer  
 2237 groups <sup>[116]</sup>.  
 2238  
 2239

## 2240 6.7.2 Principles and considerations

### 2241 6.7.2.1 Principles

2242 There are a number of principles that should guide socially responsible practices toward consumers:

2243 — principles drawn from the eight consumer rights that underpin the UN Guidelines for Consumer Protection  
 2244 <sup>[116]</sup>. Although these guidelines were written for states, they provide guidance on the underlying values of  
 2245 consumer protection, which can be useful to organizations as they analyze their consumer issues. These  
 2246 principles recognize the rights to:

2247 — **satisfaction of basic needs** This is the right to have access to basic essential products and  
 2248 services, adequate food, clothing, shelter, health care, education, water and sanitation;

2249 — **safety** This is the right to be protected against production processes, products and services that are  
 2250 hazardous to health or life;

2251 — **be informed** This is the right to be given facts needed to make an informed choice, and to be  
 2252 protected against dishonest or misleading advertising or labelling;

2253 — **choose** This is the right to be able to select from a range of products and services, offered at  
 2254 competitive prices with an assurance of satisfactory quality;

2255 — **be heard** This is the right to have consumer interests represented in the making and execution of  
 2256 government policy, and in the development of products and services;

2257 — **redress** This is the right to receive a fair settlement of just claims, including compensation for  
 2258 misrepresentation, badly made products or unsatisfactory services;

2259 — **consumer education** This is the right to acquire knowledge and skills needed to make informed,  
 2260 confident choices about products and services while being aware of basic consumer rights and  
 2261 responsibilities and how to act on them; and

2262 — **a healthy environment** This is the right to live and work in an environment that is non-threatening to  
 2263 the well-being of present and future generations.

2264 — additional principles:

2265 — **respect for the right to privacy** This is drawn from the Universal Declaration of Human Rights,  
 2266 Article 12 <sup>[117]</sup>, which provides that no one be subjected to arbitrary interference with their privacy,  
 2267 family, home or correspondence, or to attacks upon their honour and reputation, and that everyone  
 2268 has the right to the protection of the law against such interference or attacks;

2269 — **the precautionary approach** This is drawn from the Rio Declaration on Environment and  
 2270 Development <sup>[119]</sup> and subsequent declarations and agreements <sup>[109][131][94]</sup>, which advance the  
 2271 concept that where there are threats of serious or irreversible damage to the environment or human  
 2272 health, lack of full scientific certainty should not be used as a reason for postponing measures to  
 2273 prevent environmental degradation or damage to human health;

2274 — **promotion of gender equality and empowerment of women** This is drawn from the Universal  
 2275 Declaration of Human Rights (see Boxes 2 and 6) and the Millennium Development Goals (see Box

2276 13). It provides an additional basis on which to analyse consumer issues and prevent perpetuation of  
2277 gender stereotypes (see also Box 11); and

2278 — **promotion of universal design** This is the design of products and environments to be usable by all  
2279 people, to the greatest extent possible, without the need for adaptation or specialized design. There  
2280 are seven principles to universal design: equitable use, flexibility in use, simple and intuitive use,  
2281 perceptible information, tolerance for error, low physical effort and size and space for approach and  
2282 use.<sup>[15]</sup>

2283 **6.7.2.2 Considerations**

2284 Although the state has the primary responsibility for ensuring that the right to satisfaction of basic needs is  
2285 respected, an organization can contribute to the fulfilment of this right. Particularly in areas where the state  
2286 does not adequately satisfy people's basic needs, an organization should be sensitive to the impact of its  
2287 activities on people's ability to satisfy those needs. It should also avoid actions that would jeopardize this  
2288 ability.

2289 Vulnerable consumers (see 6.3.7.8) need to be treated with special care. They have special needs because  
2290 they may not know their rights and responsibilities or may be unable to act on their knowledge. They may also  
2291 be unaware of or unable to assess potential risks associated with products or services or to make balanced  
2292 judgements when subjected to marketing.

2293 **6.7.3 Consumer issue 1: Fair marketing, factual and unbiased information and fair contractual**  
2294 **practices**

2295 **6.7.3.1 Description of the issue**

2296 Fair marketing, factual and unbiased information and fair contractual practices provide information about  
2297 products and services in a manner that can be understood by consumers. This allows consumers to make  
2298 informed decisions about purchases and to compare the characteristics of different products and services.  
2299 Fair contractual processes aim to protect the legitimate interests of both suppliers and consumers by  
2300 mitigating imbalances in negotiating power between the parties. Responsible marketing may necessitate  
2301 provision of information on the social and environmental impacts across the whole life cycle and value chain.  
2302 Details of products and services provided by suppliers play an important role in purchasing decisions because  
2303 this information may provide the only data readily available to consumers. Unfair, incomplete or misleading  
2304 marketing and information can result in purchase of products and services that do not meet consumer needs  
2305 resulting in a waste of money, resources and time<sup>[86][88]</sup> and that may even be hazardous to the consumer or  
2306 the environment.

2307 **6.7.3.2 Related actions and expectations**

2308 When communicating with consumers, an organization should:

2309 — not engage in any practice that is deceptive, misleading, fraudulent or unfair, including omission of critical  
2310 information;

2311 — clearly identify advertising and marketing;

2312 — openly disclose total prices and taxes, terms and conditions of the products and services as well as any  
2313 accessory required for use and delivery costs. When offering consumer credit, provide details of the  
2314 actual annual interest rate as well as the average percentage rate charged (APR), which includes all the  
2315 costs involved, amount to be paid, number of payments and the due dates of instalment payments;

2316 — substantiate claims or assertions by providing underlying facts and information upon request;

2317 — not use text or images that perpetuate stereotyping with respect to, for example, gender, religion, race  
2318 and sexual orientation;

- 2319 — not unfairly target vulnerable groups;
- 2320 — provide complete, accurate, understandable and comparable information in the languages of the point of  
2321 sale on:
  - 2322 — all relevant aspects of products and services, including financial and investment products, ideally  
2323 taking into account the full life cycle;
  - 2324 — the key quality aspects of products and services as determined using standardized test procedures,  
2325 and compared, when possible, to average performance or best practice. Provision of such  
2326 information should be limited to circumstances where it is appropriate and practical and would assist  
2327 consumers;
  - 2328 — health and safety aspects of products and services, such as potentially hazardous processes,  
2329 hazardous materials and hazardous chemicals contained in or released by products;
  - 2330 — information regarding accessibility of products and services; and
  - 2331 — the organization's physical address, telephone number and e-mail address, when using domestic or  
2332 cross-border distance selling, including by means of the Internet, e-commerce, or mail order.
- 2333 — use contracts that:
  - 2334 — are written in clear and understandable language;
  - 2335 — are transparent about the duration of the contract and the cancellation periods;
  - 2336 — do not include unfair contract terms, such as the unfair exclusion of liability, the right to unilaterally  
2337 change prices and conditions, the transfer of risk of insolvency to consumers or unduly long contract  
2338 periods; and
  - 2339 — provide clear and sufficient information about prices, terms, conditions and costs.

#### 2340 **6.7.4 Consumer issue 2: Protecting consumers' health and safety**

##### 2341 **6.7.4.1 Description of the issue**

2342 Protection of consumers' health and safety involves the provision of products and services that are safe and  
2343 that do not carry unacceptable risk of harm when used or consumed as directed or indicated, or when they are  
2344 misused in a reasonably foreseeable way <sup>[88][116]</sup>. Clear instructions for safe use, including assembly and  
2345 maintenance are also an important part of the protection of health and safety.

2346 An organization's reputation may be directly affected by the impact on consumers' health and safety of its  
2347 products and services.

2348 Products and services should be safe, regardless of whether or not legal safety requirements are in place.  
2349 Safety includes anticipation of potential risks to avoid harm or danger. As all risks cannot be foreseen or  
2350 eliminated, measures to protect safety should include mechanisms for product withdrawal and recall.

##### 2351 **6.7.4.2 Related actions and expectations**

2352 In protecting the health and safety of consumers, an organization should take the following actions and pay  
2353 special attention to vulnerable groups that might not have the capacity to recognize or assess potential  
2354 dangers. It should:

- 2355 — provide products and services that, under normal and reasonably foreseeable conditions of use, are safe  
2356 for users and other persons, their property, and the environment;

- 2357 — assess the adequacy of health and safety laws, regulations, standards and other specifications to  
2358 address all health and safety aspects <sup>[1][2][3][11][12]</sup>. An organization should go beyond these minimum  
2359 safety requirements where there is evidence that these higher requirements would achieve significantly  
2360 better protection, as indicated by the occurrence of accidents involving products or services that conform  
2361 to the minimum requirements, or the availability of products or product designs that can reduce the  
2362 number or severity of accidents;
- 2363 — minimize risks in the design of products by:
  - 2364 — identifying the likely user group(s) and giving special care to vulnerable groups;
  - 2365 — identifying the intended use and the reasonably foreseeable misuse of the process, product or  
2366 service and hazards arising in all the stages and conditions of use of the product or service;
  - 2367 — estimating and evaluating the risk to each identified user or contact group, including pregnant  
2368 women, arising from the hazards identified; and
  - 2369 — reduce the risk by using the following order of priority: inherently safe design, protective devices and  
2370 information for users.
- 2371 — in product development, avoid the use of harmful chemicals, including but not limited to those that are  
2372 carcinogenic, mutagenic, toxic for reproduction, or that are persistent and bio-accumulative. If products  
2373 containing such chemicals are offered for sale, they should be clearly labelled;
- 2374 — as appropriate, perform a human health risk assessment of products and services before the introduction  
2375 of new materials, new technologies or production methods and, when appropriate, make relevant  
2376 documentation available;
- 2377 — convey vital safety information to consumers using symbols wherever possible, preferably internationally  
2378 agreed ones, in addition to the textual information;
- 2379 — instruct consumers in the proper use of products and warn them of the risks involved in intended or  
2380 normally foreseeable use;
- 2381 — adopt measures that prevent products from becoming unsafe through improper handling or storage while  
2382 in the care of consumers; and
- 2383 — when a product, after having been placed on the market, presents an unforeseen hazard, has a serious  
2384 defect or contains misleading or false information, withdraw all products that are still in the distribution  
2385 chain, and recall products using appropriate measures and media to reach people who purchased the  
2386 product. Measures for traceability may be relevant and useful.

2387 **6.7.5 Consumer issue 3: Sustainable consumption**

2388 **6.7.5.1 Description of the issue**

2389 Sustainable consumption is consumption of products and resources at rates consistent with sustainable  
2390 development. The concept was promoted by Principle 8 of the Rio Declaration on Environment and  
2391 Development <sup>[119]</sup>, which states that to achieve sustainable development and a higher quality of life for all  
2392 people, states should reduce and eliminate unsustainable patterns of production and consumption. The  
2393 concept of sustainable consumption also encompasses a concern for animal welfare, respecting their physical  
2394 integrity and avoiding cruelty.

2395 An organization's role in sustainable consumption arises from the products and services it offers, their life  
2396 cycle and value chain and the nature of the information it provides to consumers.

2397 Current rates of consumption are clearly unsustainable, contributing to environmental damage and resource  
2398 depletion. Consumers play a pivotal role in fostering sustainable development through their purchasing



2399 decisions. Organizations should promote the education needed to inform consumers of the impacts of their  
2400 lifestyle choices on their well-being and on the environment.

#### 2401 **6.7.5.2 Related actions and expectations**

2402 To contribute to sustainable consumption, an organization, where appropriate, should:

2403 — offer consumers socially and environmentally beneficial products and services considering the full life  
2404 cycle and reduce adverse impacts on the environment and society by:

2405 — eliminating, where possible, or minimizing any negative health and environmental impact of products  
2406 and services, such as noise and waste;

2407 — designing products and packaging so that they can be easily reused, repaired or recycled and, if  
2408 possible, offering or suggesting recycling and disposal services;

2409 — providing consumers with traceable information about the environmental and social factors related to  
2410 production and delivery of their products or services, including information on resource efficiency  
2411 where relevant, taking the value chain into account <sup>[7][8][9][10]</sup>;

2412 — providing consumers with information about products and services, including on performance,  
2413 country of origin, energy efficiency (where applicable), contents or ingredients (including, where  
2414 relevant, use of genetically modified organisms), impacts on health, aspects related to animal  
2415 welfare, safe use, maintenance, storage and disposal of the products and their packaging; and

2416 — making use of relevant, independent, and robust labelling schemes, for example, eco-labelling, to  
2417 communicate positive environmental aspects, energy efficiencies, and other socially beneficial  
2418 characteristics of products and services. <sup>[8][9][10]</sup>;

### 2419 **6.7.6 Consumer issue 4: Consumer service, support, and complaint and dispute resolution**

#### 2420 **6.7.6.1 Description of the issue**

2421 Consumer service, support, and complaint and dispute resolution are the mechanisms an organization uses to  
2422 address the needs of consumers after products and services are bought or provided. Such mechanisms  
2423 include warranties and guarantees, technical support regarding use, as well as provisions for return, repair  
2424 and maintenance.

2425 Products and services that do not provide satisfactory performance, either because of flaws or breakdowns or  
2426 as a result of misuse, may result in a violation of consumer rights as well as a waste of money, resources and  
2427 time.

2428 Providers of products and services can increase consumer satisfaction and reduce levels of complaints by  
2429 offering high quality products and services. They should provide clear advice to consumers on appropriate use  
2430 and on recourse or remedies for faulty performance. They can also monitor the effectiveness of their after-  
2431 sales service, support and dispute resolution procedures by surveys of their users <sup>[88][91]</sup>.

#### 2432 **6.7.6.2 Related actions and expectations**

2433 An organization should:

2434 — take measures to prevent complaints <sup>[4]</sup> by offering consumers, including those who obtain products  
2435 through distance selling, the option to return products within a specified period or obtain other appropriate  
2436 remedies;

2437 — review complaints and improve practices in response to complaints;

- 2438 — if relevant, offer warranties that exceed periods guaranteed by law and are appropriate for the expected
- 2439 length of product life;
- 2440 — clearly inform consumers how they can access after-supply services and support as well as dispute
- 2441 resolution and redress mechanisms <sup>[5][6]</sup>;
- 2442 — offer adequate and efficient support and advice systems;
- 2443 — offer maintenance and repair at a reasonable price and at accessible locations and make information
- 2444 readily accessible on the expected availability of spare parts for products; and
- 2445 — make use of alternative dispute resolution, conflict resolution and redress procedures that are based on
- 2446 national or international standards, are free of charge or are at minimal cost to consumers <sup>[5][6]</sup>, and that
- 2447 do not require consumers to waive their rights to seek legal recourse.

2448

2449

**Box 12 – Dispute resolution**

2450 The ISO 9000 family of quality management standards contains a set of three guidance standards pertaining

2451 to: customer satisfaction codes (designed to decrease the likelihood of complaints arising); complaints

2452 handling; and external dispute resolution (in those situations where the complaints cannot be resolved within

2453 the organization). Taken together, the three standards provide a systematic approach to customer complaints

2454 prevention and handling and dispute resolution. Organizations can also use one or more of these standards,

2455 depending on their needs and circumstances. The guidance in these standards assists organizations in

2456 meeting their obligations to provide consumers with redress and to give them an opportunity to be heard. The

2457 standards are:

2458 — ISO 10001, *Quality management - Customer satisfaction - Guidelines for codes of conduct for*

2459 *organizations* <sup>[4]</sup>. This International Standard assists organizations in developing and implementing

2460 effective, fair and accurate codes of conduct.

2461 — ISO 10002, *Quality management - Customer satisfaction - Guidelines for complaints handling in*

2462 *organizations* <sup>[5]</sup>. This International Standard provides guidance on how organizations can fairly and

2463 effectively address complaints about their products and services.

2464 — ISO 10003, *Quality management - Customer satisfaction - Guidelines for dispute resolution external to*

2465 *organizations* <sup>[6]</sup>. This International Standard addresses situations where organizations have been unable

2466 to resolve complaints through their internal complaints handling mechanisms."

2467

2468

2469 **6.7.7 Consumer issue 5: Consumer data protection and privacy**

2470 **6.7.7.1 Description of the issue**

2471 Consumer data protection and privacy are intended to safeguard consumers' rights of privacy by limiting the

2472 types of information gathered and the ways in which such information is obtained, used and secured.

2473 Increasing use of electronic communication (including for financial transactions) and genetic testing, as well as

2474 growth in large-scale databases, raise concerns about how consumer privacy can be protected, particularly

2475 with respect to personally identifiable information <sup>[13][87][88][89]</sup>.

2476 Organizations can help to maintain their credibility and the confidence of consumers through the use of

2477 rigorous systems for obtaining, using and protecting consumer data.

2478 **6.7.7.2 Related actions and expectations**

2479 To prevent personal data collection and processing from infringing privacy, an organization should:

- 2480 — limit the collection of personal data to information that is either essential for the provision of products and  
2481 services or provided with the informed and voluntary consent of the consumer;
- 2482 — only obtain data by lawful and fair means;
- 2483 — specify the purpose for which personal data are collected, either before or at the time of data collection;
- 2484 — not disclose, make available or otherwise use personal data for purposes other than those specified,  
2485 including marketing, except with the informed and voluntary consent of the consumer or when required by  
2486 the law;
- 2487 — provide consumers with the right to verify whether the organization has data relating to them and to  
2488 challenge these data, as defined by law. If the challenge is successful, the data should be erased,  
2489 rectified, completed or amended, as appropriate;
- 2490 — protect personal data by adequate security safeguards;
- 2491 — be open about developments, practices and policies with respect to personal data, and provide readily  
2492 available ways of establishing the existence, nature and main uses of personal data; and
- 2493 — disclose the identity and usual location of the person responsible for data protection in the organization  
2494 (sometimes called the data controller), and hold this person accountable for complying with the above  
2495 measures and relevant law.

## 2496 **6.7.8 Consumer issue 6: Access to essential services**

### 2497 **6.7.8.1 Description of the issue**

2498 Although the state is responsible for ensuring that the right to satisfaction of basic needs is respected, there  
2499 are many locations or conditions in which the state does not ensure that this right is protected. Even where  
2500 satisfaction of some basic needs is protected, the right to essential services, such as electricity, gas, water,  
2501 waste water services, drainage, sewage and telephone, may not be fully protected. An organization can  
2502 contribute to the fulfilment of this right<sup>[116]</sup>.

### 2503 **6.7.8.2 Related actions and expectations**

2504 An organization that supplies essential services should:

- 2505 — not disconnect essential services for non-payment without providing the consumers with the opportunity  
2506 to seek reasonable timeframes to make the payment.;
- 2507 — in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who  
2508 are in need;
- 2509 — operate in a transparent manner, providing information related to the setting of prices and charges;
- 2510 — not resort to collective disconnection of services that penalize all consumers regardless of payment, in  
2511 cases of non-payment of bills payable collectively by a group of consumers;
- 2512 — manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against  
2513 any group of consumers; and
- 2514 — continually maintain and upgrade its systems to help prevent disruption of service.

2515 **6.7.9 Consumer issue 7: Education and awareness**

2516 **6.7.9.1 Description of the issue**

2517 Education and awareness initiatives enable consumers to be well informed, conscious of their rights and  
2518 responsibilities, more likely to assume an active role and to be able to make knowledgeable purchasing  
2519 decisions and consume responsibly. Disadvantaged consumers in both rural and urban areas, including low-  
2520 income consumers and those with low or non-existent literacy levels, have special needs for education and  
2521 increased awareness. Whenever there is a formal contract between an organization and a consumer, the  
2522 organization should verify that the consumer is properly informed of all relevant rights and obligations.

2523 The aim of consumer education is not only to transfer knowledge, but also to provide good practice in acting  
2524 on this knowledge, including developing skills for assessing products and services and for making  
2525 comparisons. It is also intended to raise awareness about the impact of consumption choices on others and  
2526 on sustainable development <sup>[116]</sup>. Education does not exempt an organization from being responsible if a  
2527 consumer is harmed when using products and services.

2528 **6.7.9.2 Related actions and expectations**

2529 In educating consumers, an organization, when relevant, should address:

- 2530 — health and safety, including product hazards;
- 2531 — information on appropriate laws and regulations, ways of obtaining redress and agencies and  
2532 organizations for consumer protection;
- 2533 — product and service labelling and information provided in manuals and instructions;
- 2534 — information on weights and measures, prices, quality, credit conditions and availability of essential  
2535 services;
- 2536 — information about risks related to use and any necessary precaution
- 2537 — financial and investment products;
- 2538 — environmental protection;
- 2539 — efficient use of materials, energy and water;
- 2540 — sustainable consumption; and
- 2541 — proper disposal of wrapping, waste, and products.

2542 **6.8 Community involvement and development**

2543 **6.8.1 Overview of community involvement and development**

2544 It is widely accepted today that organizations have a relationship with the communities in which they operate.  
2545 This relationship may be based on community involvement so as to contribute to community development.  
2546 Community involvement – either individually or through associations seeking to enhance the public good –  
2547 helps to strengthen civil society. Organizations that engage in a respectful manner with the community and its  
2548 institutions reflect and reinforce democratic and civic values.

2549 For the purposes of this clause, "community" refers to the geographic area where residential or other social  
2550 settlements are located, which is in physical proximity to the organization's sites or to the organization's areas  
2551 of impact. The area and the groups that compose a community will depend upon the context and especially

2552 upon the size and nature of the organization's impacts. In some circumstances, however, the term might be  
2553 defined and understood on a wider basis, for instance a "virtual" community concerned with a particular issue.

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

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

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

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

2575 Social investment is a means by which organizations can contribute to the development of the communities in  
2576 which they operate. In general, social investments are activities that are not associated with or aimed directly  
2577 at enhancing an organization's core operational activities, but are designed to sustain and enhance an  
2578 organization's relationships with its communities.

2579 Community development is usually advanced when the social forces in a community strive to promote public  
2580 participation, and pursue equal rights and dignified standards of living for all citizens, without discrimination. It  
2581 is a process internal to the community that takes account of existing relations and overcomes barriers to the  
2582 enjoyment of rights. Community development is enhanced by socially responsible behaviour.

2583 Philanthropy (as discussed in 3.3.4) is not and cannot be a substitute for any action described in this section.

## 2584 **6.8.2 Principles and considerations**

### 2585 **6.8.2.1 Principles**

2586 In addition to the principles of social responsibility outlined in Clause 4, the following principles specific to  
2587 community involvement and development should be considered by an organization:

2588 — an organization should consider itself as part of, and not separate from, the community in approaching  
2589 community involvement and development;

2590 — an organization should recognize and respect the rights of community members to make decisions in  
2591 relation to their community and thereby pursue, in the manner they choose, ways of maximizing their  
2592 resources and opportunities;

2593 — an organization should recognize and respect the characteristics and history of the community while  
2594 interacting with it; and

2595 — an organization should recognize the value of working in partnership, supporting the exchange of  
2596 experiences, resources and efforts.

2597 **6.8.2.2 Considerations**

2598 The Copenhagen Declaration<sup>[118]</sup> recognizes the “urgent need to address profound social challenges,  
 2599 especially poverty, unemployment and social exclusion”. The Copenhagen Declaration and Programme of  
 2600 Action pledged the international community to make the conquest of poverty, the goal of full productive,  
 2601 appropriately remunerated and freely chosen employment, and the fostering of social integration overriding  
 2602 objectives of development.

2603 The UN Millennium Declaration sets out goals that, if met, would help solve the world’s main development  
 2604 challenges (see Box 13). The UN Millennium Declaration<sup>[114]</sup> emphasizes that although development should  
 2605 be guided and driven primarily by public policies, the development process depends on the contributions of all  
 2606 organizations. Community involvement helps to contribute, at a local level, to the achievement of these goals.

2607

2608

2609

**Box 13 – Millennium Development Goals**

2610 The Millennium Development Goals (MDGs) [114] are eight goals to be achieved by the year 2015 that  
 2611 respond to the world’s main development challenges. The MDGs are drawn from the actions and targets  
 2612 contained in the Millennium Declaration.

2613 The eight MDGs are:

- 2614 1. Eradicate extreme poverty and hunger
- 2615 2. Achieve universal primary education
- 2616 3. Promote gender equality and empower women
- 2617 4. Reduce child mortality
- 2618 5. Improve maternal health
- 2619 6. Combat HIV/AIDS, malaria and other diseases
- 2620 7. Ensure environmental sustainability
- 2621 8. Develop a global partnership for development

2622 The MDGs break down into 18 quantifiable targets that are measured by 48 indicators.

2623

2624 An organization should consider supporting relevant public policies when engaging with the community. This  
 2625 may present opportunities to maximize desired outcomes that promote sustainable development through a  
 2626 shared vision and common understanding of development priorities and partnerships.

2627 Organizations often join partnerships and associate with others to defend and advance their own interests.  
 2628 However, these associations should represent their members’ interests on the basis of respecting the rights of  
 2629 other groups and individuals to do the same, and they should always operate in a way that increases respect  
 2630 for the rule of law and democratic processes.

2631 Before deciding upon an approach to community involvement and development, an organization should  
 2632 research its potential impacts on the community and plan ways of mitigating negative impacts and optimizing  
 2633 positive impacts.

2634 When developing plans for community involvement and development, an organization should seek  
 2635 opportunities to engage with a broad range of stakeholders (see 4.5, 5.3 and Clause 7). In addition, it is  
 2636 important to identify and consult with vulnerable, marginalized, discriminated or under-represented groups.

2637 The most important areas for community involvement and development will depend on the particular  
 2638 community and the unique knowledge, resources and capacity each organization brings to the community.

2639 Some activities of an organization may be explicitly intended to contribute to community development; others  
 2640 may aim at private purposes but indirectly promote general development.

2641 By integrating the concept of community involvement into the organization's activities, an organization can  
 2642 minimize or avoid negative impacts and maximize the benefits of those activities and sustainable development  
 2643 within the community. An organization can use its inherent skills base for community involvement (see Box  
 2644 14).

2645

2646

**Box 14 – Contributing to community development through an organization's core activities**

2647  
 2648 Some examples of ways in which an organization's core activities can contribute to community development  
 2649 include:

2650 — an organization selling farm equipment could provide training in farming techniques;

2651 — an organization planning to build an access road could engage the community at the planning stage to  
 2652 identify how the road could be built to also meet the needs of the community (for example, by providing  
 2653 access for local farmers);

2654 — trade unions could use their membership networks to disseminate information about good health  
 2655 practices to the broader community;

2656 — a water intensive industry building a water purification plant for its own needs could also provide clean  
 2657 water to the local community;

2658 — an environmental protection association operating in a remote area could buy the supplies needed for its  
 2659 activities from local commerce and producers; and

2660 — a recreational club could allow use of its facilities for educational activities for illiterate adults in the  
 2661 surrounding community.

2662

2663 An organization might be confronted with humanitarian crises or other circumstances that threaten to disrupt  
 2664 community life, aggravate social and economic community problems and may also increase risks of human  
 2665 rights abuse (see 6.3.4). Examples of such situations include food security emergencies, natural disasters  
 2666 such as flooding, droughts, tsunamis and earthquakes, displacement of populations and armed conflicts.

2667 Organizations with operations, partners or other stakeholders in an affected area might have reason for  
 2668 contributing to the alleviation of these situations, or might wish to do so out of simple humanity. Organizations  
 2669 can contribute in many ways, from disaster relief to re-building efforts. In every case, human suffering should  
 2670 be addressed, paying particular attention to the most vulnerable in a given situation and in the population at  
 2671 large, such as women and children. The dignity and rights of all victims should be respected and supported.

2672 In crisis situations it is important to have a co-ordinated response, therefore it is important to work with public  
 2673 authorities and, where applicable, international humanitarian organizations and other relevant entities.

2674 **6.8.3 Community involvement and development issue 1: Community involvement**

2675 **6.8.3.1 Description of the issue**

2676 Community involvement is an organization's proactive outreach to the community. It is aimed at preventing  
2677 and solving problems, fostering partnerships with local organizations and stakeholders and aspiring to be a  
2678 good organizational citizen of the community. It does not replace the need for taking responsibility for impacts  
2679 on society and environment. Organizations contribute to their communities through their participation in and  
2680 support for civil institutions and through involvement in networks of groups and individuals that constitute civil  
2681 society.

2682 Community involvement also helps organizations to familiarize themselves with community needs and  
2683 priorities, so that the organization's developmental and other efforts are compatible with those of the  
2684 community and society. An organization might become involved through, for example, participation in forums  
2685 established by local authorities and residents' associations.

2686 Some traditional or indigenous communities, neighbourhood associations or internet networks express  
2687 themselves without constituting a formal "organization". An organization should be aware that there are many  
2688 types of groups, formal and informal, that can contribute to development. An organization should respect the  
2689 cultural, social and political rights of such groups.

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

2692 **6.8.3.2 Related actions and expectations**

2693 An organization should:

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

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

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

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

2705 — contribute to policy formulation and the establishment, implementation, monitoring and evaluation of  
2706 development programmes. When doing so, an organization should respect the rights and views of others  
2707 to express and defend their own interests.

2708 **6.8.4 Community involvement and development issue 2: Education and culture**

2709 **6.8.4.1 Description of the issue**

2710 Education and culture are foundations for social and economic development and part of community identity.  
2711 Preservation and promotion of culture and promotion of education compatible with respect for human rights  
2712 have positive impacts on social cohesion and development<sup>[112]</sup>.

2713 **6.8.4.2 Related actions and expectations**

2714 An organization should:



- 2715 — promote and support education at all levels, and engage in actions to improve the quality of and access to  
2716 education, promote local knowledge and eradicate illiteracy;
- 2717 — in particular, promote learning opportunities for vulnerable or discriminated groups;
- 2718 — encourage the enrolment of children in formal education, and contribute to the elimination of barriers to  
2719 children obtaining an education (such as child labour)<sup>[99]</sup>;
- 2720 — promote cultural activities, respect and value the local cultures and cultural traditions, consistent with the  
2721 principle of respect for human rights. Actions to support cultural activities that strengthen the identity of  
2722 historically disadvantaged groups are especially important as a means of combating discrimination;
- 2723 — consider facilitating human rights education and awareness raising;
- 2724 — help conserve and protect cultural heritage, especially where the organization's operations have an  
2725 impact on it<sup>[121][123][124]</sup>; and
- 2726 — promote the use of traditional knowledge and technologies of indigenous communities<sup>[40]</sup>.

2727 **6.8.5 Community involvement and development issue 3: Employment creation and skills**  
2728 **development**

2729 **6.8.5.1 Description of the issue**

2730 Employment is an internationally recognized goal related to economic and social development. By creating  
2731 employment, all organizations, large and small, can make a contribution to reducing poverty and promoting  
2732 economic and social development. In creating employment, employers should observe the relevant guidance  
2733 offered in 6.3 and 6.4.

2734 Skills development is an essential component of employment promotion and of assisting people to secure  
2735 decent and productive jobs, and is vital to economic and social development.

2736 **6.8.5.2 Related actions and expectations**

2737 An organization should:

- 2738 — analyze the impact of its investment decisions on employment creation and, where economically viable,  
2739 may make direct investments that alleviate poverty through employment creation;
- 2740 — consider the impact of technology choice on employment and, where economically viable in the longer  
2741 term, select technologies that maximize employment opportunities;
- 2742 — consider the impact of outsourcing decisions on employment creation, both within the organization  
2743 making the decision and within external organizations affected by such decisions;
- 2744 — consider participating in local and national skills development programmes, including apprenticeship  
2745 programmes, programmes focused on particular disadvantaged groups, life-long learning programmes  
2746 and skills recognition and certification schemes;
- 2747 — consider helping to develop or improve skills development programmes in the community where these  
2748 are inadequate, possibly in partnership with others in the community;
- 2749 — give special attention to vulnerable groups in respect of employment and capacity building; and
- 2750 — consider helping to promote the framework conditions necessary to create employment.

2751 **6.8.6 Community involvement and development issue 4: Technology development and access**

2752 **6.8.6.1 Description of the issue**

2753 To help advance economic and social development, communities need, among other things, safe access to  
2754 modern technology. Organizations can contribute to the development of the communities in which they  
2755 operate by applying specialized knowledge, skills and technology in such a way as to promote human  
2756 resource development and technology diffusion.

2757 Information and communication technologies characterize much of contemporary life and are a valuable basis  
2758 for many economic activities. Access to information is key to overcoming of the disparities that exist between  
2759 countries, regions, generations, genders, etc. An organization can contribute to improved access to these  
2760 technologies through training, partnerships and other actions.

2761 **6.8.6.2 Related actions and expectations**

2762 An organization should:

2763 — consider contributing to the development of low cost technologies that are easily replicable and have a  
2764 high positive impact on poverty and hunger eradication;

2765 — consider, where economically feasible, developing potential local and traditional knowledge and  
2766 technologies while protecting the community's right to that knowledge and technology;

2767 — consider engaging in partnerships with local organizations such as universities or research laboratories to  
2768 enhance scientific and technological development with partners from the local community, and employ  
2769 local people in this work<sup>[88]</sup>; and

2770 — adopt practices that allow technology transfer and diffusion, where economically feasible. Where  
2771 applicable, the organization should set reasonable terms and conditions for licenses or technology  
2772 transfer so as to contribute to local development. The capacity of the local community to manage the  
2773 technology should be considered.

2774 **6.8.7 Community involvement and development issue 5: Wealth and income creation**

2775 **6.8.7.1 Description of the issue**

2776 Competitive and diverse enterprises and co-operatives are the main engine of wealth creation in any  
2777 community. Organizations can help to create an environment in which entrepreneurship can thrive, bringing  
2778 lasting benefits to communities. Organizations can contribute positively to wealth and income creation through  
2779 entrepreneurship programmes, development of local suppliers, and employment of community members, as  
2780 well as through wider efforts to strengthen economic resources and social relations that facilitate economic  
2781 and social welfare or generate community benefits. Furthermore, by helping to create wealth and income at  
2782 local level, organizations can play a significant role in reducing poverty. Entrepreneurship programmes and  
2783 co-operatives targeting women are particularly important as it is widely recognized that the empowerment of  
2784 women contributes greatly to the well-being of society.

2785 Wealth and income creation also depend on a fair distribution of the benefits of economic activity.  
2786 Governments rely upon organizations meeting their tax obligations to obtain revenues for addressing critical  
2787 development issues.

2788 In many situations the physical, social and economic isolation of communities can be an obstacle to their  
2789 development. Organizations can play a positive role in the development of communities through their value  
2790 chain. In this way, community development considerations can become an integral part of organizations' core  
2791 activities.

2792 An organization contributes to development through compliance with laws and regulations. In some  
2793 circumstances community groups' failure to operate within the intended legal framework is a consequence of

2794 poverty or development conditions. In these circumstances, an organization that is involved with groups  
 2795 operating outside the legal framework should aim to alleviate poverty and promote development. The  
 2796 organization should also seek to create opportunities that will enable these groups to achieve greater, and  
 2797 ultimately full, compliance with the law, especially concerning economic relationships.

#### 2798 **6.8.7.2 Related actions and expectations**

2799 An organization should:

2800 — consider the economic and social impact of entering or leaving a community, including impacts on basic  
 2801 resources needed for the sustainable development of the community;

2802 — consider supporting appropriate initiatives to stimulate diversification of existing economic activity in the  
 2803 community;

2804 — consider giving preference to local suppliers of products and services and contributing to local supplier  
 2805 development where possible and practicable;

2806 — consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to  
 2807 contribute to value chains, giving special attention to disadvantaged groups within the community;

2808 — consider assisting organizations to operate within the appropriate legal framework;

2809 — engage in economic activities with organizations that, owing to low levels of development, have difficulty  
 2810 meeting the legal requirements only where:

2811 — the purpose is to address poverty;

2812 — the activities of these organizations are consistent with human rights and there is a reasonable  
 2813 expectation that these organizations will consistently move towards conducting their activities within  
 2814 the appropriate legal framework;

2815 — consider contributing to programmes and partnerships that assist community members, especially  
 2816 women, to establish businesses and co-operatives, in improving productivity, promoting entrepreneurship  
 2817 and encouraging the efficient use of available resources. Such programmes could, for example, provide  
 2818 training in business planning, marketing, quality standards required to become suppliers, management  
 2819 and technical assistance, access to finance, and facilitation of joint ventures;

2820 — consider appropriate ways to make procurement opportunities more easily accessible to community  
 2821 organizations, including, for example, through capacity-building on meeting technical specifications, and  
 2822 making available information about procurement opportunities;

2823 — consider supporting organizations and persons that bring needed products and services to the  
 2824 community, which can also generate local employment as well as linkages with local, regional and urban  
 2825 markets where this is beneficial for the welfare of the community;

2826 — consider appropriate ways to help in the development of community-based associations of entrepreneurs;  
 2827 and

2828 — fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine  
 2829 taxes due.

### 2830 **6.8.8 Community involvement and development issue 6: Health**

#### 2831 **6.8.8.1 Description of the issue**

2832 Health is an essential element of life in society and is a recognized human right. Threats to public health can  
 2833 have severe impacts on communities and can hamper their development. Thus, all organizations, both large

2834 and small, should respect the right to health and should contribute, within their means and as appropriate, to  
2835 the promotion of health through preventing, or, if necessary, mitigating any damage to the community (see  
2836 also 6.5 and 6.7.4). This may include participation in public health campaigns. They should also contribute  
2837 where possible to improving access to health services. Even in countries where it is a role of the state to  
2838 provide a public health system, all organizations can consider contributing to health in communities. A high  
2839 level of health in the community reduces the burden on the public sector and contributes to a good economic  
2840 and social environment for all organizations.

2841 **6.8.8.2 Related actions and expectations**

2842 An organization should:

2843 — seek to minimize or eliminate negative health impacts of any production process, product or service  
2844 provided by the organization;

2845 — consider promoting good health by, for example, contributing to access to medicines and vaccination and  
2846 by encouraging healthy lifestyles, including exercise and good nutrition, by early detection of diseases,  
2847 and by discouraging the consumption of unhealthy products and substances. Special attention should be  
2848 given to child nutrition;

2849 — consider raising awareness about health threats and major diseases and their prevention, such as,  
2850 according to local circumstances and priorities, HIV/AIDS, cancer, heart disease, malaria, tuberculosis  
2851 and obesity; and

2852 — consider supporting access to essential health care services and to clean water and appropriate  
2853 sanitation as a means of preventing illness.

2854 **6.8.9 Community involvement and development issue 7: Social investment**

2855 **6.8.9.1 Description of the issue**

2856 Social investment takes place when organizations invest their resources in infrastructure and other  
2857 programmes aimed at improving social aspects of community life. Types of social investments may include  
2858 projects related to education, training, culture, healthcare, income generation, infrastructure development,  
2859 improving access to information or any other activity likely to promote economic or social development.

2860 In identifying opportunities for social investment, an organization should align its contribution with the needs  
2861 and priorities of the communities in which it operates, taking into account priorities set by local and national  
2862 policymakers. Information sharing, consultation and negotiation are useful tools for a participative approach to  
2863 identifying and implementing social investments (see 6.8.2).

2864 Social investments do not exclude philanthropy (for example, grants, volunteering and donations). These  
2865 actions should, however, be aligned with local and national capacity-building aims, and the focus should be on  
2866 developmental programmes or projects.

2867 Organizations should also encourage community involvement in the design and implementation of projects as  
2868 this can help projects to survive and prosper when the organization is no longer involved. Social investments  
2869 should prioritize projects that are viable in the long-term and contribute to sustainable development

2870 **6.8.9.2 Related actions and expectations**

2871 An organization should:

2872 — take into account the promotion of community development in planning social investment projects. All  
2873 actions should broaden opportunities for citizens, for example by increasing local procurement and any  
2874 outsourcing so as to support local development;

- 2875 — avoid actions that perpetuate a community's dependence on the organization's philanthropic activities,  
2876 on-going presence or support;
- 2877 — assess existing community-related initiatives and provide feedback on their success and suitability to the  
2878 community and to people within the organization and identify where improvements might be made; and
- 2879 — consider contributing to programmes that provide access to food and other essential products for  
2880 vulnerable or discriminated groups and persons with low income, taking into account the importance of  
2881 contributing to their increased capabilities, resources and opportunities. Special attention should be given  
2882 to child nutrition.

## 2883 **7 Guidance on integrating social responsibility throughout an organization**

### 2884 **7.1 General**

2885 Previous clauses of this International Standard have identified the principles, core subjects and issues of  
2886 social responsibility. This clause provides guidance on putting social responsibility into practice in an  
2887 organization. In most cases, organizations can build on existing systems, policies, structures and networks of  
2888 the organization to put social responsibility into practice, although some activities are likely to be conducted in  
2889 new ways, or with consideration for a broader range of factors.

2890 Some organizations may already have established techniques for introducing new approaches into their  
2891 activities, as well as effective systems for communication and internal review. Others may have less well-  
2892 developed systems for organizational governance or other aspects of social responsibility. The following  
2893 guidance is intended to help all organizations, whatever their starting point, integrate social responsibility into  
2894 the way they operate.  
2895

### 2896 **7.2 The relationship of an organization's characteristics to social responsibility**

2897 To provide an informed basis for integrating social responsibility throughout the organization, it is useful for the  
2898 organization to analyze how its key characteristics relate to social responsibility (see Clause 5). This analysis  
2899 will also help in determining the relevant issues of social responsibility within each core subject and in  
2900 identifying the organization's stakeholders.

2901 The analysis should include, where appropriate, factors such as:

- 2902 — the organization's type, purpose, nature of operations and size;
- 2903 — locations in which the organization operates, including:
  - 2904 — whether there is a strong legal framework that regulates many of the activities related to social  
2905 responsibility; and
  - 2906 — social, environmental and economic characteristics of the areas of operation;
  - 2907 — characteristics of the organization's workforce or employees, including contracted labour;
  - 2908 — sector organizations in which the organization participates, including:
    - 2909 — the activities related to social responsibility undertaken by these organizations; and
    - 2910 — the codes or other requirements related to social responsibility promoted by these organizations;
    - 2911 — concerns of internal and external stakeholders relevant to social responsibility;
    - 2912 — structures for and the nature of decision making in the organization; and

2913 — the organization's value chain.

2914 It is also important for the organization to be aware of the current attitudes, level of commitment to and  
2915 understanding of social responsibility by its leadership. A thorough understanding of the principles, subjects  
2916 and benefits of social responsibility will greatly assist the integration of social responsibility throughout the  
2917 organization and its sphere of influence.

### 2918 **7.3 Understanding the social responsibility of an organization**

#### 2919 **7.3.1 Determining relevance and significance of core subjects and issues to an organization**

##### 2920 **7.3.1.1 Determining relevance**

2921 All the core subjects, but not all issues, have relevance for every organization. The degree of relevance of the  
2922 core subjects and associated issues depend on the nature, size and location of the organization.

2923 In an initial review of the significance of the core subjects and relevance of issues, there could be benefit in  
2924 taking a very broad view of possible relevance. It will be relatively easy later to narrow down the list of relevant  
2925 issues to those of greatest importance to the organization. To start the identification process, an organization  
2926 should, where appropriate:

2927 — list the full range of its activities;

2928 — identify stakeholders (see 5.3);

2929 — identify the activities of the organization itself and of the organizations within its sphere of influence. The  
2930 activities of suppliers and contractors can have an impact on the social responsibility of the organization;

2931 — determine which core subjects and issues might arise when the organization and others within the value  
2932 chain carry out these activities, taking into account all relevant legislation;

2933 — examine the range of ways in which the organization's decisions and activities can cause impacts on  
2934 stakeholders and on sustainable development;

2935 — identify the societal expectations of responsible behaviour concerning these impacts; and

2936 — identify all issues of social responsibility that relate to day-to-day activities as well as those that arise only  
2937 occasionally under very specific circumstances.

2938 Although an organization itself may believe it understands societal expectations of its social responsibility (see  
2939 5.2.3), it should nevertheless consider involving stakeholders in the identification process to broaden the  
2940 perspective on the core subjects and issues. It is important to recognize, though, that issues may be relevant  
2941 even if stakeholders fail to identify them.

2942 In some instances an organization might assume that because it operates in an area with laws that address  
2943 core subjects of social responsibility, then compliance with the law will be sufficient to ensure that all the  
2944 relevant aspects of such subjects are addressed. A careful review of the core subjects and issues in Clause 6  
2945 may reveal, however, that some relevant issues are not regulated or are covered by regulations that are not  
2946 adequately enforced or are not explicit or sufficiently detailed.

2947 Even for core subjects or issues covered by the law, responding to the spirit of the law may in some cases  
2948 involve action beyond simple compliance. As an example, although some environmental laws and regulations  
2949 limit emissions of air or water pollutants to specific amounts or levels, a socially responsible organization is  
2950 likely to strive to use best practice to further reduce its emissions of those pollutants or to change the  
2951 processes it uses so as to completely eliminate such emissions.

### 2952 7.3.1.2 Determining significance

2953 Once an organization has identified the broad range of issues relevant to its activities, it should look carefully  
 2954 at the issues identified and develop a set of criteria for deciding which core subjects and issues have the  
 2955 greatest relevance and are most important to the organization. Possible criteria should include the:

- 2956 — extent of the impact of the core subject or issue on stakeholders and sustainable development;
- 2957 — potential effect of taking action or failing to take action on the core subject or issue;
- 2958 — level of stakeholder concern about the core subject or issue;
- 2959 — potential effect of the related action compared to the resources required for implementation; and
- 2960 — current performance of the organization compared to existing laws and regulations, international  
 2961 standards, international norms of behaviour, the state-of-the-art and best practice.

## 2962 7.3.2 An organization's sphere of influence

### 2963 7.3.2.1 Assessing an organization's sphere of influence

2964 In addition to being responsible for its own activities, there are situations where an organization has the ability  
 2965 to influence the decisions or behaviour of those with whom it has a relationship (see 5.2.3). Influence will  
 2966 depend on a number of factors, including physical proximity, scope, length and strength of the relationship. In  
 2967 promoting social responsibility, there will be situations where an organization's ability to influence others will  
 2968 be accompanied by a responsibility to exercise this influence.

2969 An organization derives influence from sources such as:

- 2970 — **ownership and governance** This includes the nature and extent of ownership or representation, if any,  
 2971 on the governing body of the associated organization;
- 2972 — **economic relationship** This includes influence based on the level of economic dependency involved: the  
 2973 greater the interest or dependency, the greater the influence;
- 2974 — **legal/political authority** This is based, for example, on provisions in legally binding contracts or the  
 2975 existence of a legal mandate granting the organization the ability to enforce certain behaviours on others;  
 2976 and
- 2977 — **public opinion** This includes the ability of the organization to influence public opinion, and the impact of  
 2978 public opinion on those it is trying to influence.

### 2979 7.3.2.2 Exercising influence

2980 An organization can exercise its influence with others either to enhance positive impacts on sustainable  
 2981 development, or to minimize negative impacts, or both. A high level of influence is generally likely to  
 2982 correspond to a high level of responsibility to exercise that influence. An organization's responsibility to  
 2983 exercise influence on another is, however, also related to the possible impacts of the latter's activities. The  
 2984 greater the potential for negative impacts, the higher the level of responsibility to exercise influence to  
 2985 minimize those impacts. Care should be exercised when assessing such impacts.

2986 Methods of exercising influence include:

- 2987 — setting contractual provisions or incentives
- 2988 — sharing knowledge and information;
- 2989 — conducting joint projects

- 2990 — undertaking responsible lobbying and using media relations;
- 2991 — promoting good practices; and
- 2992 — forming partnerships with sector associations, organizations and others.
- 2993 An organization can exercise influence through its choices of banks, insurers and providers of retirement  
2994 plans for its employees and its investments. An organization should consider the environmental, social and  
2995 corporate governance aspects and the social responsibility of the organizations in which it has invested or  
2996 seeks to invest. Through the decisions it makes, and the information it provides to stakeholders about the  
2997 basis for its decisions, an organization can influence both financial institutions and its stakeholders.
- 2998 The exercise of an organization's influence should always be guided by ethical behaviour and other principles  
2999 and practices of social responsibility (see Clauses 4 and 5). When exerting its influence, an organization  
3000 should first consider engaging in dialogue aimed at improving awareness of social responsibility and  
3001 encouraging socially responsible behaviour. If dialogue is not effective, alternative actions should be  
3002 considered, including changing the nature of the relationship.
- 3003 Where an organization has a very high level of influence with others, its responsibility to act can be similar to  
3004 the responsibility that exists where the organization has actual control.
- 3005 **7.3.3 Establishing priorities for addressing core subjects and issues**
- 3006 An organization should determine priorities for action based on its plans for integrating social responsibility  
3007 throughout the organization and its daily practices. Priorities are likely to vary over time. An organization  
3008 should involve stakeholders in the identification of priorities (see 5.3).
- 3009 High priority should be given to issues and actions that have significant implications for sustainable  
3010 development. An organization may also assign a high priority to actions that could have a major effect on the  
3011 organization's social responsibility. The basis for assigning a high priority to issues and actions should include  
3012 the following considerations:
  - 3013 — high priority based on significance for sustainable development should be given to issues and actions that  
3014 relate to:
    - 3015 — compliance with the law and international norms of behaviour;
    - 3016 — potential violations of human rights;
    - 3017 — practices that could endanger life or health;
    - 3018 — practices that could seriously affect the environment; and
    - 3019 — issues where the organization's performance is well below best practice;
  - 3020 — high priority based on the effect the issues or actions could have on the organization's social  
3021 responsibility could be assigned to actions that:
    - 3022 — will take a long time to become fully effective;
    - 3023 — are of immediate concern to stakeholders;
    - 3024 — may significantly improve the ability of the organization to meet important objectives;
    - 3025 — have significant cost implications if not addressed quickly; and
    - 3026 — can be implemented quickly and easily and will therefore be useful in increasing awareness of and  
3027 motivation for action on social responsibility within the organization.



3028 The order of priorities will vary among organizations.

3029 In addition to setting priorities for immediate action, an organization can establish priorities for consideration of  
3030 issues that are relevant to activities that an organization expects to carry out in the future, such as building  
3031 construction, employing new staff, hiring contractors or conducting fund-raising activities. The priority  
3032 considerations will then form part of the planning for these future activities.

3033 The priorities should be reviewed and updated at intervals appropriate for the organization.

## 3034 **7.4 Practices for integrating social responsibility throughout an organization**

### 3035 **7.4.1 Building social responsibility into an organization's systems and procedures**

3036 An important and effective means of integrating social responsibility throughout the organization is through the  
3037 organization's governance, the system by which its decisions are made and implemented in pursuit of its  
3038 objectives.

3039 An organization should conscientiously and methodically manage its own impacts associated with each core  
3040 subject and monitor the impacts of the organizations within its sphere of influence, so as to minimize the risk  
3041 of social and environmental harm. When making decisions, including with respect to new activities, an  
3042 organization should consider the likely impacts of these decisions on others. In doing so, an organization  
3043 should consider the best ways of minimizing the harmful impacts of its activities and of increasing the  
3044 beneficial impacts of its behaviour on society and the environment. The resources and planning required for  
3045 this purpose should be taken into account when decisions are made.

3046 An organization should confirm that the principles of social responsibility (see Clause 4) are applied in its  
3047 governance and reflected in its structure and culture. It should review procedures and processes at  
3048 appropriate intervals to make sure that they take into account the social responsibility of the organization.

3049 Some useful procedures may include:

- 3050 — applying established management practices to addressing the organization's social responsibility;
- 3051 — identifying the ways in which the principles of social responsibility and the core subjects and issues apply  
3052 to the various parts of the organization;
- 3053 — setting specific short-term targets to translate objectives into their practical application;
- 3054 — determining and allocating sufficient resources to allow targets to be met;
- 3055 — if appropriate to the size and nature of the organization, establishing departments or groups within the  
3056 organization to review and revise operating procedures so that they are consistent with the principles and  
3057 core subjects of social responsibility;
- 3058 — taking account of social responsibility when conducting operations for the organization;
- 3059 — incorporating social responsibility into purchasing and investment practices; and
- 3060 — building issues of social responsibility into human resources management and other organizational  
3061 functions.

3062 The existing values and culture of the organization can have a significant effect on the ease and pace with  
3063 which social responsibility can be fully integrated throughout the organization. For some organizations, where  
3064 the values and culture are already closely aligned to those of social responsibility, the process of integration  
3065 may be quite straightforward. In others, some parts of the organization may not recognize the benefits of  
3066 social responsibility and may be resistant to change. Systematic efforts over an extended period may be  
3067 involved in integrating a socially responsible approach in these areas.

3068 It is also important to recognize that the process of integrating social responsibility throughout an organization  
3069 does not occur all at once or at the same pace for all core subjects and issues. It may be helpful to develop a  
3070 plan for addressing some social responsibility issues in the short term and some over a longer period of time.  
3071 Such a plan should be realistic and should take into account the capabilities of the organization, the resources  
3072 available and the priority of the issues (see 7.3.3).

3073 **7.4.2 Setting the direction of an organization for social responsibility**

3074 The statements and actions of the organization's leadership and the organization's purpose, aspirations,  
3075 values, ethics and strategy set the direction for the organization. To make social responsibility an important  
3076 and effective part of the functioning of the organization, it should be reflected in these aspects of the  
3077 organization.

3078 An organization should set its direction by making social responsibility an integral part of its policies,  
3079 organizational culture, strategies, structures and operations. Some of the ways it can do this include:

3080 — including in the organization's aspirations or vision statement reference to the way in which it intends  
3081 social responsibility to influence its activities;

3082 — incorporating in its purpose or in a mission statement specific, clear and concise references to important  
3083 aspects of social responsibility, including the principles and issues of social responsibility that help  
3084 determine the way the organization operates;

3085 — adopting written codes of conduct or ethics that specify the organization's commitment to social  
3086 responsibility by translating the principles and values into statements on appropriate behaviour. Such  
3087 codes should be based on the principles of social responsibility in Clause 4 and on guidance in Clause 6.

3088 — including social responsibility as a key element of the organization's strategy, through its integration into  
3089 systems, policies, processes and decision-making behaviour; and

3090 — translating the priorities for action on core subjects and issues into manageable organizational objectives  
3091 with strategies, processes and timelines. Objectives should be specific and measurable or verifiable.  
3092 Stakeholder input can be valuable in assisting this process. Detailed plans for achieving the objectives,  
3093 including responsibilities, timelines, budgets and the effect on other activities of the organization, should  
3094 be an important element in establishing the objectives and the strategies for their achievement.

3095 **7.4.3 Raising awareness and building competency for social responsibility**

3096 Building social responsibility into every aspect of an organization involves commitment and understanding at  
3097 all levels of the organization. In the early stages of an organization's efforts related to social responsibility, the  
3098 focus of awareness building should be on increasing understanding of the aspects of social responsibility,  
3099 including principles, core subjects and issues.

3100 Commitment and understanding should start at the top of the organization. Understanding the benefits of  
3101 social responsibility for the organization can play a major role in building the commitment of the organization's  
3102 leadership. Efforts should therefore be made to provide the organization's leadership with a thorough  
3103 understanding of the implications and benefits of social responsibility.

3104 Some employees and some parts of an organization will be more interested and receptive to taking action on  
3105 social responsibility than others. An organization may find it useful to focus initial efforts on such receptive  
3106 areas to demonstrate what social responsibility means in practice.

3107 Creating a culture of social responsibility within an organization may take a substantial period of time, but  
3108 proceeding systematically and working from existing values and cultures have been effective in many  
3109 organizations.

3110 Building the competency for implementing practices of social responsibility may involve strengthening or  
3111 developing skills in some areas of activity such as stakeholder engagement, and in improving knowledge and  
3112 understanding of the application of the core subjects. Efforts should take advantage of the existing knowledge

3113 and skills of people within the organization. Where appropriate, these efforts should also include building  
 3114 competency and training of managers and workers in the supply chain. Specific training may be useful for  
 3115 some issues.

3116 To integrate social responsibility effectively, an organization may identify a need for changes in decision-  
 3117 making processes and governance that would promote greater freedom, authority and motivation to suggest  
 3118 new approaches and ideas. An organization may also find that it needs to improve its tools for monitoring and  
 3119 measuring some aspects of its performance.

3120 Education and lifelong learning are central to raising awareness and building competency for social  
 3121 responsibility. In this regard, education for sustainable development is setting a new direction to empower  
 3122 people to address social responsibility issues by encouraging them to respect values that foster vigorous and  
 3123 proactive action<sup>[122]</sup>.

## 3124 **7.5 Communication on social responsibility**

### 3125 **7.5.1 The role of communication in social responsibility**

3126 Many practices related to social responsibility will involve some form of internal and external communication.  
 3127 Communication is critical to many different functions in social responsibility including:

3128 — demonstrating accountability and transparency;

3129 — helping to engage and create dialogue with stakeholders;

3130 — addressing legal and other requirements for the disclosure of information related to social responsibility;

3131 — showing how the organization is meeting its commitments on social responsibility and responding to the  
 3132 interests of stakeholders and expectations of society in general;

3133 — raising awareness both within and outside the organization on its strategies and objectives, plans,  
 3134 performance and challenges for social responsibility;

3135 — providing information about the impacts of the organization's activities, products and services, including  
 3136 details of how the impacts change over time;

3137 — helping to engage and motivate employees and others to support the organization's activities in social  
 3138 responsibility;

3139 — facilitating comparison with peer organizations, which can stimulate improvements in performance on  
 3140 social responsibility; and

3141 — enhancing an organization's reputation for responsible action, openness, integrity and accountability, to  
 3142 strengthen stakeholder trust in the organization.

### 3143 **7.5.2 Characteristics of information relating to social responsibility**

3144 Information relating to social responsibility should be:

3145 — **complete** Information should address all significant activities and impacts related to social responsibility.

3146 — **understandable** Information should be provided with regard for the knowledge and the cultural, social,  
 3147 educational and economic background of those who will be involved in the communication. Both the  
 3148 language used, and the manner in which the material is presented, including how it is organized, should  
 3149 be accessible for the stakeholders intended to receive the information.

3150 — **responsive** Information should be responsive to stakeholder interests.

3151 — **accurate** Information should be factually correct and should provide sufficient detail to be useful and  
3152 appropriate for its purpose.

3153 — **balanced** Information should be balanced and fair and should not omit relevant negative information  
3154 concerning the impacts of an organization's activities

3155 — **timely** Out of date information can be misleading. Where information describes activities during a specific  
3156 period of time, identification of the period of time covered will allow stakeholders to compare the  
3157 performance of the organization with its earlier performance and with the performance of other  
3158 organizations.

3159 — **accessible** Information on specific issues should be available to the stakeholders concerned.

### 3160 **7.5.3 Types of communication on social responsibility**

3161 There are many different types of communication related to social responsibility. Some examples include:

3162 — meetings or conversations with stakeholders;

3163 — communication with stakeholders on specific issues or projects of social responsibility. Where possible  
3164 and appropriate, this communication should involve dialogue with stakeholders;

3165 — communication with the organization's management and employees to raise general awareness about  
3166 social responsibility and related activities. Such communication is generally most effective when it  
3167 involves dialogue;

3168 — team activities focused on integration of social responsibility throughout the organization;

3169 — communication with stakeholders concerning claims about the social responsibility of activities, products  
3170 and services. These claims can be verified through internal review and assurance. For enhanced  
3171 credibility, these claims may be verified by external assurance. Where appropriate, communications  
3172 should provide opportunities for stakeholder feedback;

3173 — communication with suppliers about procurement requirements related to social responsibility;

3174 — communication to the public about emergencies that have implications for social responsibility. Prior to  
3175 emergencies, communication should aim to increase awareness and preparedness. During emergencies,  
3176 it should keep stakeholders informed and provide information on appropriate actions;

3177 — product-related communication, such as product labelling, product information and other consumer  
3178 information. Opportunities for feedback can improve this form of communication;

3179 — articles on aspects of social responsibility in magazines or newsletters aimed at peer organizations;

3180 — advertisements or other public statements to promote some aspect of social responsibility;

3181 — submissions to government bodies or public inquiries; and

3182 — periodic public reporting with opportunities for stakeholder feedback (see Box 15).

3183 There are many different methods and media that may be used for communication. These include meetings,  
3184 public events, forums, reports, newsletters, magazines, posters, advertising, letters, voicemail, live  
3185 performance, video, websites, podcasts (website audio broadcast), blogs (website discussion forums), product  
3186 inserts and labels. It is also possible to communicate through the media using press releases, interviews,  
3187 editorials and articles.

3188

3189

3190

**Box 15 – Reporting on social responsibility**

3191 An organization should, at appropriate intervals, report about its performance on social responsibility to  
 3192 stakeholders affected. A growing number of organizations report to their stakeholders on a periodic basis  
 3193 about their performance on social responsibility. Reporting to stakeholders can be done in many different  
 3194 ways, including meetings with stakeholders, letters describing the organization's activities related to social  
 3195 responsibility for a defined period, website information and periodic social responsibility reports.

3196 In reporting to its stakeholders, an organization should include information about its objectives and  
 3197 performance on the core subjects and relevant issues of social responsibility. It should describe how and  
 3198 when stakeholders have been involved in the organization's reporting on social responsibility.

3199 The organization should provide a fair and complete picture of its social responsibility performance, including  
 3200 achievements and shortfalls and the ways in which the shortfalls will be addressed.

3201 An organization may choose to cover its activities as a whole at one time, or report separately on activities at  
 3202 a particular location or site. Community groups often consider smaller, location-specific reporting more useful  
 3203 than organization-wide reporting.

3204 Publication of a social responsibility report can be a valuable aspect of an organization's activities on social  
 3205 responsibility. In preparing a social responsibility report, an organization should take account of the following  
 3206 considerations:

3207 — the scope and scale of an organization's report should be appropriate for the size and nature of the  
 3208 organization;

3209 — the level of detail may reflect the extent of the organization's experience with such reporting. In some  
 3210 cases, organizations initiate their efforts with limited reports covering only a few key subjects, and in  
 3211 subsequent years, expand coverage as they gain experience and have sufficient data on which to base a  
 3212 broader report;

3213 — the report should describe how the organization decided upon the issues to be covered and the way  
 3214 those issues would be addressed;

3215 — the report should present the organization's operational performance, products and services in a broader  
 3216 sustainability context; and

3217 — a report can be produced in a variety of forms, depending on the nature of the organization and on the  
 3218 needs of its stakeholders. These may include electronic posting of a report, web-based interactive  
 3219 versions or hard copies. It may also be a stand-alone document or part of an organization's annual report.

3220 Additional information on reporting on social responsibility can be obtained from the initiatives and tools on  
 3221 reporting – at global, national or sector-specific level – found in Annex A (see also 7.8 for guidance on  
 3222 assessing initiatives for social responsibility).  
 3223

3224

**3225 7.5.4 Stakeholder dialogue on communication about social responsibility**

3226 Through dialogue with its stakeholders, an organization can benefit from receiving and exchanging direct  
 3227 information about stakeholders' views. An organization should seek dialogue with its stakeholders to:

3228 — assess the adequacy and effectiveness of the content, media, frequency and scope of communication, so  
 3229 that they can be improved as needed;

3230 — set priorities for the content of future communication;

- 3231 — secure verification of reported information by stakeholders, if this approach to verification is used; and
- 3232 — identify best practice.

3233 **7.6 Enhancing credibility regarding social responsibility**

3234 **7.6.1 Methods of enhancing credibility**

3235 There are various ways in which an organization establishes its credibility. One is stakeholder engagement.  
3236 Stakeholder engagement, involving dialogue with stakeholders is an important means of increasing  
3237 confidence that the interests and intentions of all participants are understood. This dialogue can build trust and  
3238 enhance credibility. Stakeholder engagement can be a basis for involving stakeholders in the verification of an  
3239 organization's claims concerning its performance. The organization and stakeholders can make arrangements  
3240 for stakeholders to periodically review or otherwise monitor aspects of an organization's performance.

3241 Credibility with respect to certain issues can sometimes be enhanced through participation in specific  
3242 certification schemes. Initiatives have been developed to certify product safety or to certify processes or  
3243 products with respect to their environmental impact, labour practices and other aspects of social responsibility.  
3244 Such schemes should be independent and credible in themselves. In some situations, organizations involve  
3245 independent parties in their activities to provide credibility. An example of this is the creation of advisory  
3246 committees or review committees consisting of persons who are selected because they will be considered  
3247 credible.

3248 Organizations sometimes join associations of peer organizations to establish or promote socially responsible  
3249 behaviour within their area of activity or within their respective communities.

3250 **7.6.2 Enhancing the credibility of reports and claims about social responsibility**

3251 There are many ways to enhance the credibility of reports and claims about social responsibility. These  
3252 include:

3253 — making reports about performance on social responsibility comparable both over time and with reports  
3254 produced by peer organizations, recognizing that the nature of the report will depend on the type, size  
3255 and capacity of the organization;

3256 — providing a brief explanation of why topics omitted from reports are not covered, to show that the  
3257 organization has made an effort to cover all significant matters;

3258 — using a rigorous and responsible process of verification, in which the data and information are traced  
3259 back to a reliable source to verify accuracy of that data and information;

3260 — using an individual or individuals independent of the process of report preparation, either within the  
3261 organization or external to it, to undertake the verification process;

3262 — publishing a statement attesting to the verification as part of the report;

3263 — making use of stakeholder groups to provide a determination that the report reflects the relevant and  
3264 significant issues for the organization, that it is responsive to the needs of stakeholders, and that it  
3265 provides complete coverage of the issues addressed;

3266 — taking extra steps to be transparent by providing information of a kind and in a form that can be easily  
3267 verified by others. For instance, instead of just reporting statistics concerning performance, an  
3268 organization can also make available details on the sources of the information and the processes used to  
3269 develop the statistics. In some cases, an organization can increase the credibility of claims it makes about  
3270 the supply chain by listing the places where activities are conducted;

3271 — reporting conformance to the reporting requirements of an external organization; and

- 3272 — obtaining eco-labels, certification or other form of recognition from bodies that use life cycle assessments,  
 3273 reviews or other criteria-based systems for evaluation, when issuing claims about environmental or social  
 3274 aspects of a product or the organization that produced it.

### 3275 **7.6.3 Resolving conflicts or disagreements between an organization and its stakeholders**

3276 In the course of its activities on social responsibility, an organization may encounter conflicts or disagreements  
 3277 with individual stakeholders or with groups of stakeholders. Specific examples of types of conflicts and  
 3278 mechanisms for addressing them are covered in the context of human rights (see 6.3.7) and consumer issues  
 3279 (see 6.7.6). Formal methods for resolving conflicts or disagreements also often form part of labour  
 3280 agreements.

3281 An organization should develop mechanisms for resolving conflicts or disagreements with stakeholders that  
 3282 are appropriate to the type of conflict or disagreement and relevant for the affected stakeholders. Such  
 3283 mechanisms may include:

- 3284 — direct discussions with affected stakeholders;
- 3285 — provision of written information to address misunderstandings;
- 3286 — forums in which stakeholders and the organization can present their points of view and look for solutions;
- 3287 — formal complaints handling procedures;
- 3288 — mediation or arbitration procedures;
- 3289 — systems that enable reporting of wrongdoing without fear of reprisal; and
- 3290 — other types of procedures for resolving grievances.

3291 An organization should make accessible to its stakeholders detailed information on the procedures available  
 3292 for resolving conflicts and disagreements. These procedures should be equitable and transparent. More  
 3293 specific information on procedures relevant to human rights and consumer issues are described under those  
 3294 core subjects in Clause 6.

## 3295 **7.7 Reviewing and improving an organization's actions and practices related to social** 3296 **responsibility**

### 3297 **7.7.1 General**

3298 Effective performance on social responsibility, as on most major initiatives of an organization, depends in part  
 3299 on commitment, careful oversight, evaluation and review of the activities undertaken, progress made,  
 3300 achievement of identified objectives, resources used and other aspects of the organization's efforts.

3301 Ongoing monitoring or observation of activities related to social responsibility is primarily aimed at making  
 3302 sure that activities are proceeding as intended, identifying any crisis or out-of-the-ordinary occurrence, and  
 3303 making minor modifications to the way things are done.

3304 Reviews of performance, at appropriate intervals, may be used to determine progress on social responsibility,  
 3305 help keep programmes well focused, identify areas in need of change and contribute to improved  
 3306 performance. Stakeholders can play an important role in reviewing an organization's performance on social  
 3307 responsibility.

3308 In addition to reviewing existing activities, an organization should also keep abreast of changing conditions or  
 3309 expectations, legal or regulatory developments affecting social responsibility and new opportunities for  
 3310 enhancing its efforts on social responsibility. This sub-clause identifies some techniques organizations can  
 3311 use for monitoring, reviewing and improving their performance on social responsibility.

3312 **7.7.2 Monitoring activities on social responsibility**

3313 To have confidence in the effectiveness and efficiency with which social responsibility is being put into  
3314 practice by all parts of an organization, it is important to monitor ongoing performance on the activities related  
3315 to core subjects and relevant issues. The extent of this effort will obviously vary with the scope of the core  
3316 subjects covered, the size and nature of the organization and other factors.

3317 When deciding on the activities to be monitored, the organization should focus on those that are significant  
3318 and seek to make the results of the monitoring easy to understand, reliable and timely and responsive to  
3319 stakeholders' concerns.

3320 There are many different methods that can be used to monitor performance on social responsibility, including  
3321 reviews at appropriate intervals, benchmarking and obtaining feedback from stakeholders. Organizations can  
3322 often obtain insights into their programs by comparing their characteristics and performance with the activities  
3323 of other organizations. Such comparisons may be focused on actions related to specific core subjects or on  
3324 broader approaches to integrating social responsibility throughout the organization.

3325 One of the more common methods is measurement against indicators. Indicators are measurements of a  
3326 specific aspect of performance. They are often used when it is too difficult or expensive to monitor every  
3327 activity that makes up a programme for social responsibility. They can, for example, be used to monitor or  
3328 evaluate the achievement of project objectives over time. Indicators should be clear, informative, practical,  
3329 comparable, accurate, credible and reliable. Extensive additional detail on selecting and using indicators is  
3330 available in many references on social responsibility and sustainability.

3331 Although indicators that yield quantitative results are relatively straightforward to use, they may not be  
3332 sufficient for all aspects of social responsibility. In the area of human rights, for example, women's and men's  
3333 views about whether they are being fairly treated can be more meaningful than some quantitative indicators  
3334 on discrimination. Quantitative indicators related to the results of surveys or focus-group discussions may be  
3335 coupled with qualitative indicators describing views, trends, conditions or status. It is also important to  
3336 recognize that social responsibility is about more than specific achievements in measurable activities, such as  
3337 reducing pollution and responding to complaints. As social responsibility is based on values, application of  
3338 principles of social responsibility and attitudes, monitoring may involve more subjective approaches such as  
3339 interviewing, observing and other techniques for evaluating behaviour and commitments.

3340 **7.7.3 Reviewing an organization's progress and performance on social responsibility**

3341 In addition to its day-to-day oversight and monitoring of the activities related to social responsibility, **an**  
3342 organization should carry out reviews at appropriate intervals to determine how it is performing against its  
3343 targets and objectives for social responsibility and to identify needed changes in the programmes and  
3344 procedures.

3345 These reviews typically involve the comparison of performance across social responsibility core subjects with  
3346 results from earlier reviews, to determine progress and measure achievement against objectives. They should  
3347 also include examination of less easily measured aspects of performance, such as attitudes to social  
3348 responsibility, integration of social responsibility throughout the organization and adherence to principles,  
3349 value statements and practices.

3350 The participation of stakeholders can be valuable in such reviews. Information from stakeholders notifies an  
3351 organization not only how stakeholders perceive specific achievements of its social responsibility programme,  
3352 but also how they view the organization's overall efforts on social responsibility. Stakeholders can also keep  
3353 an organization attuned to changes in expectations and attitudes in the broader community.

3354 Types of questions that could be asked during reviews include:

3355 — were objectives achieved as envisioned?

3356 — did the strategies and processes suit the objectives?

3357 — what worked and why? What did not work and why?



3358 — were the objectives appropriate?

3359 — what could have been done better?

3360 — are all relevant persons involved?

3361 Based on the results of its reviews, an organization should identify changes to its programmes that would  
3362 remedy any deficiency and bring about improved performance on social responsibility.

#### 3363 **7.7.4 Enhancing the reliability of data and information collection and management**

3364 Organizations that are required to provide performance data to government, non-governmental organizations,  
3365 other organizations or the public or for maintaining databases containing sensitive information can increase  
3366 their confidence in their data collection and management systems by detailed reviews of the systems. The aim  
3367 of such reviews should be to:

3368 — increase an organization's confidence that the data it provides to others is accurate;

3369 — improve the credibility of data and information; and

3370 — confirm the reliability of systems for protecting the security and privacy of data, where relevant.

3371 Such detailed reviews may be prompted by legal or other requirements for release of data on emissions of  
3372 greenhouse gases or pollutants, requirements for provision of programme data to funding bodies or oversight  
3373 departments, conditions of environmental licences or permits and concerns about protection of private  
3374 information, such as financial, or medical or personal data.

3375 As part of such reviews, independent people or groups, either internal or external to the organization, should  
3376 examine the ways in which data is collected, recorded or stored, handled and used by the organization. The  
3377 reviews can help identify vulnerabilities in data collection and management systems that would allow the data  
3378 to become contaminated by errors or would permit access by unauthorized individuals. The results of the  
3379 reviews can help the organization strengthen and improve its systems. Data accuracy and reliability can also  
3380 be improved through good training of data collectors, clear accountability for data accuracy, direct feedback to  
3381 individuals making errors and data quality processes that compare reported data with past data and that from  
3382 comparable situations.

#### 3383 **7.7.5 Improving performance**

3384 On the basis of periodic reviews, or at other appropriate intervals, an organization should consider ways in  
3385 which it could improve its performance on social responsibility. The results of reviews should be used to help  
3386 bring about continual improvement in an organization's social responsibility. Improvements could involve  
3387 modification of targets and objectives to reflect changing conditions or aspiration for greater achievement. The  
3388 scope of activities and programmes related to social responsibility could be broadened. The provision of  
3389 additional or different resources for activities related to social responsibility might be a matter to consider.  
3390 Improvements could also include programmes or activities to take advantage of newly identified opportunities.

3391 Stakeholder views expressed during reviews may assist an organization in the identification of new  
3392 opportunities and changed expectations. This should help an organization improve performance of its  
3393 activities on social responsibility.

3394 To encourage the realization of organizational goals and objectives, some organizations build achievement of  
3395 specific objectives of social responsibility into annual or periodic performance reviews of senior executives  
3396 and managers. Such steps emphasize that the organization's action on social responsibility is intended to be a  
3397 serious commitment.

3398 **7.8 Voluntary initiatives for social responsibility**

3399 Many organizations have developed voluntary initiatives intended to help other organizations seeking to  
 3400 become more socially responsible. In some cases, the initiative for social responsibility is in fact an  
 3401 organization formed to expressly address various aspects of social responsibility. The result is a wide variety  
 3402 of initiatives available to organizations interested in social responsibility (some by joining or supporting other  
 3403 organizations).

3404 Some of these initiatives for social responsibility address aspects of one or more core subjects or issues;  
 3405 others address various ways that social responsibility can be integrated into an organization's activities and  
 3406 decisions. Some initiatives for social responsibility create or promote specific tools or practical guides that can  
 3407 be used for integrating social responsibility throughout an organization. Some initiatives develop or promote  
 3408 minimum expectations concerning social responsibility. These expectations can take many forms, including  
 3409 codes of conduct, recommendations, guidelines, declarations of principles and value statements. Some  
 3410 initiatives have been developed by different sectors in an effort to address some of the challenges specific to  
 3411 one sector. There are various reasons why some sectors have chosen to develop sector-specific initiatives for  
 3412 social responsibility. The existence of an initiative for social responsibility in a particular sector does not mean  
 3413 that the sector is necessarily more responsible or potentially more harmful.

3414 It is not necessary for an organization to participate in any of these initiatives for social responsibility, or to use  
 3415 any of these tools, for it to be socially responsible. Furthermore, participation in an initiative or the use of an  
 3416 initiative's tools, by itself, is not a reliable indicator of the social responsibility of an organization. In evaluating  
 3417 initiatives for social responsibility, an organization should be aware that not every initiative is well regarded or  
 3418 credible in the eyes of stakeholders. An organization should also determine objectively whether a particular  
 3419 initiative will help it to address its social responsibility, and whether the initiative is mainly a form of public  
 3420 relations or a means of protecting the reputation of members or participating organizations. Social  
 3421 responsibility should not be treated only as a form of risk management. A particularly important consideration  
 3422 when evaluating an initiative for social responsibility is whether it unilaterally reinterprets already established  
 3423 and recognized expectations of responsible behaviour.

3424 Effective engagement with stakeholders and multi-stakeholder systems of governance and development are  
 3425 key characteristics distinguishing some initiatives for social responsibility from others, recognizing that  
 3426 initiatives developed for a single sector or type of organization may have single-stakeholder governance  
 3427 structures.

3428 An organization may find it useful to participate in, or use tools of, one or more initiatives for social  
 3429 responsibility. Participation should lead in one way or another to concrete action within the organization, such  
 3430 as obtaining support or learning from others. Participation can be especially valuable when an organization  
 3431 starts using or drawing upon tools or practical guidance that accompany the initiative. Organizations may use  
 3432 initiatives for social responsibility to seek some form of recognition, such as a certificate or label. Some  
 3433 initiatives for social responsibility are broadly recognized as a credible basis for public recognition of  
 3434 performance or compliance regarding specific practices or on specific issues. Practical guidance provided by  
 3435 these initiatives for social responsibility can vary from self-assessment tools to third party verification.

3436 In determining whether to participate in or use an initiative for social responsibility, an organization should  
 3437 consider the following factors:

- 3438 — whether the initiative is consistent with the principles described in Clause 4;
- 3439 — whether the initiative provides valuable and practical guidance to assist the organization to address a  
 3440 particular core subject or issue and to integrate social responsibility throughout its activities;
- 3441 — whether the initiative is designed for that particular type of organization or its areas of interest;
- 3442 — whether the initiative is locally or regionally relevant, or whether it has global scope and applies to all  
 3443 types of organizations;
- 3444 — whether the initiative will assist the organization to reach specific stakeholder groups;

- 3445 — the kind of organization or organizations that developed and govern the initiative, such as government,  
3446 NGO, labour, private sector or academic;
- 3447 — the reputation of the organization or organizations that developed and govern the initiative, considering  
3448 their credibility and integrity;
- 3449 — the nature of the process for developing and governing the initiative, for example, whether the initiative  
3450 has been developed through or governed by a multi-stakeholder, transparent, open, and accessible  
3451 process, with developed and developing country participants; and
- 3452 — the accessibility of the initiative, for example, whether an organization must sign a contract to participate,  
3453 or whether there are costs to join the initiative.

3454 In considering these and other factors, an organization should be cautious about the way it interprets the  
3455 results. For example, the widespread acceptance of an initiative may be an indication of its relevance and  
3456 value; it might, however, also be an indication that the initiative has less stringent requirements. By contrast, a  
3457 less widely used initiative may be more innovative or challenging. Additionally, a freely available initiative may  
3458 seem attractive; however, an initiative that is available at a price might be more likely to be kept up-to-date,  
3459 and thus more valuable in the long-term. The fact that an initiative or tool is available free, or at a charge,  
3460 should thus not be seen as an indication of the merit of that particular initiative or tool.

3461 It is important to periodically review the value and relevance of any initiative selected.

3462 Annex A contains a non-exhaustive list of voluntary initiatives and tools for social responsibility. These  
3463 initiatives and tools have been identified by the ISO 26000 working group experts during the development of  
3464 this International Standard, using a specific set of criteria that are described in the annex. These criteria do not  
3465 constitute a judgement by ISO on the value or effectiveness of any of the initiatives or tools for social  
3466 responsibility listed in the annex. Furthermore, the fact that an initiative or tool for social responsibility is  
3467 mentioned in this annex does not imply any form of endorsement by ISO of that initiative or tool (Box 17).  
3468 Important characteristics of the initiative that cannot be objectively measured within the scope of this  
3469 International Standard – such as its effectiveness, credibility, legitimacy and representative nature – are not  
3470 considered here. Such characteristics should be assessed directly by those considering use of an initiative or  
3471 tool.

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#### **Box 16 – Certifiable initiatives and initiatives connected to commercial or economic interests**

3475 Some (but not all) of the initiatives for social responsibility listed in Annex A include the possibility of  
3476 certification against the initiative by independent third parties. In some instances, certification is a requirement  
3477 for using the initiative. The fact that an initiative includes the possibility of, or requirement for, certification  
3478 should not be seen as indicative of the value of that initiative. Implementation of any tool or initiative listed  
3479 in Annex A – including those that involve certification – cannot be used to imply conformance with the  
3480 guidance provided in ISO 26000.

3481 Irrespective as to whether they have been developed by “for profit” or “not for profit” organizations, some  
3482 initiatives or tools are connected to commercial or economic interests, involving payment for use, a  
3483 membership fee, or the payment for verification or certification services. Using an initiative or tool to promote a  
3484 product or organization is another example of such a commercial connection. The existence of such interests  
3485 is not in itself a negative aspect of an initiative for social responsibility; they might, for example, be necessary  
3486 for the organization administering the initiative or tool to cover its costs and activities, or it may be a legitimate  
3487 means for informing stakeholders about relevant characteristics of a product or organization. However, when  
3488 evaluating an initiative or tool connected to such interests, the user of this International Standard should  
3489 consider those associated commercial interests and the potential for conflicts of interest. For example, an  
3490 organization administering an initiative for social responsibility may give undue priority to obtaining revenues  
3491 from the provision of certifications, to the detriment of the accuracy in verifying the requirements for such  
3492 certification. Assessing the credibility of organizations administering initiatives or tools is thus particularly  
3493 important when these are connected to commercial or economic interests.

## Annex A (informative)

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### Examples of voluntary initiatives and tools for social responsibility

3498 In using this Annex it is important to remember that ISO 26000 is not a management system standard. It is not  
3499 intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or  
3500 claims to be certified to ISO 26000 would be a misrepresentation of the intent and purpose of the International  
3501 Standard. The information provided in this annex is intended purely to provide some examples of additional  
3502 voluntary guidance on social responsibility that is available. While these initiatives may provide useful  
3503 guidance on social responsibility, it is not a precondition that an organization should participate in any of these  
3504 initiatives, or use any of these tools, for it to be socially responsible.

3505 This annex provides a non-exhaustive list of voluntary initiatives and tools for social responsibility. The aim of  
3506 this annex is to provide examples of existing initiatives and tools that may offer additional guidance on the  
3507 core subjects and integration practices of social responsibility.

3508 For the purposes of this International Standard, an initiative for social responsibility refers to an “organization,  
3509 programme or activity expressly devoted to making progress towards meeting a particular aim related to social  
3510 responsibility” (2.1.9). A tool for social responsibility refers to a system, methodology or similar means that  
3511 relates to a specific initiative for social responsibility and is designed to assist organizations in meeting a  
3512 particular aim related to social responsibility.

3513 The annex is divided into two tables, distinguishing between those initiatives and tools that apply to more than  
3514 one sector (Table A.1: “cross-sectoral”) and those that apply only to specific public or private sectors (Table  
3515 A.2: “sectoral”).

3516 — The cross-sectoral initiatives for social responsibility listed in Table A.1 include three types of initiatives:  
3517 “intergovernmental initiatives” (developed or administered by intergovernmental organizations); “multi-  
3518 stakeholder initiatives” (developed or administered through multi-stakeholder processes); and “single-  
3519 stakeholder initiatives” (developed or administered through single-stakeholder processes).

3520 — The sectoral initiatives for social responsibility listed in Table A.2 refer to initiatives that have been  
3521 developed by specific sectors (such as agriculture, information technology, public services, tourism and  
3522 so on) in an effort to address some of the challenges specific to that sector. Not all sectors that have  
3523 developed initiatives are listed in the annex, nor are all the initiatives in any of the listed sectors  
3524 necessarily included in this table. The existence of an initiative in a particular sector does not mean that  
3525 the sector is more responsible or more harmful.

3526 For each initiative or tool listed, the organization or organizations that launched the initiative or tool are  
3527 identified, and information is provided on the ISO 26000 core subjects or practices for integrating social  
3528 responsibility to which it relates. A relevant Internet address is provided, with a brief description of the  
3529 intended purposes and potential users of the initiative or tool, and details on whether membership is a  
3530 requirement for using the initiative or tool. Information regarding intergovernmental and stakeholder  
3531 involvement in the initiative or tool development or administration is also provided, as well as whether the  
3532 initiative or tool is for certification.

3533 The information in this annex was provided by experts who participated in the drafting of this International  
3534 Standard. This information reflects the situation at the time of completion of this International Standard, and  
3535 will be reviewed by ISO if and when the International Standard is revised. Recognizing that the information in  
3536 the annex is not exhaustive, and that social responsibility is a continuously developing field, organizations  
3537 considering the possible use of initiatives or tools are advised to also seek updated information from other  
3538 sources on initiatives relevant to their country, region or sector.

3539 A voluntary initiative or tool for social responsibility has been included in this annex only if it meets all of the  
3540 following criteria:

- 3541 — it addresses aspects of one or more core subjects or integration aspects of social responsibility (as  
3542 described in Clauses 5, 6 and 7 of this International Standard);
- 3543 — it was not designed specifically to be used in one country or by organizations from one country, even  
3544 operating abroad;
- 3545 — it is currently being used in more than one country;
- 3546 — it was not designed for use by a single organization or group of organizations (meaning organizations that  
3547 are linked through common owners or partners);
- 3548 — it is publicly available at no cost, as a tool or guidance (Note: the fact that the organization responsible for  
3549 the initiative or tool may have other activities that involve a cost for users, such as membership fees or a  
3550 charge for services, does not preclude that initiative or tool from being listed here, irrespective of whether  
3551 the cost may in some way be linked to the initiative or tool);
- 3552 — it is not administered by a “for profit” private organization primarily for the purposes of financial gain; and
- 3553 — it is available in at least one of the official ISO languages;

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**Box 17 – Non-endorsement of initiatives by ISO**

3556 The criteria shown above do not constitute a judgement by ISO on the value or effectiveness of any of the  
3557 initiatives or tools for social responsibility listed in the annex. The criteria are intended simply to provide an  
3558 objective basis for identifying a sample of initiatives and tools that might apply to many organizations.

3559 In determining whether to use any of these initiatives or tools, an organization should bear in mind the  
3560 considerations given in Clause 7.8. Even though the annex lists some initiatives for social responsibility that  
3561 involve certification, it is not necessary to be certified against any of these initiatives to be considered as  
3562 following the guidance in this International Standard (see Box 16).

3563 The fact that an initiative or tool is mentioned in this annex does not imply any form of endorsement by ISO of  
3564 that initiative or tool. Furthermore, important characteristics relating to the initiative that cannot be objectively  
3565 measured within the scope of this International Standard – such as its effectiveness, credibility, legitimacy and  
3566 representative nature – are not considered here. Such characteristics should be assessed directly by those  
3567 considering use of that initiative or tool.

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**Table A.1 — Examples of cross-sectoral initiatives**  
(apply to more than one sector of activity - see also clause 7.8 and introduction of Annex A)

The initiatives and tools listed in the table were identified by individual ISO/TMB/WG/SR experts. Only those initiatives and tools that meet the criteria described in the introduction to the Annex have been included. The ISO 26000 drafters have not independently verified the information provided in this table. Users are invited to inform ISO of any inaccurate information.

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>											Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)				
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
<p><b>*ISO 26000 sub-clauses index:</b> 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.</p> <p style="text-align: center;"><b>Section 1: INTERGOVERNMENTAL INITIATIVES</b> (Initiatives and tools operating under direct responsibility of intergovernmental institutions, such as United Nations agencies)</p>																
UNCTAD Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)	X		X	X	X		X	X					X			Working group devoted to corporate transparency and accounting issues at the corporate level. Issues addressed in corporate accounting and reporting including: International Financial Reporting Standards IFRS implementation, accounting by SMEs, corporate governance disclosure, corporate responsibility reporting, and environmental reporting. Stakeholder groups meet annually to discuss and agree upon approaches to the issues the group deals with. Open to all organizations. No fees required. <a href="http://www.unctad.org/isar">www.unctad.org/isar</a>
UNEP Climate Neutral Network				X								X	X	X	X	Initiative affiliated to UNEP open to all organizations. Facilitates the exchange of information on how organizations can achieve cuts in greenhouse gas emissions. A Board of Directors of appointed stakeholders oversees the program. <a href="http://www.climateneutral.unep.org">www.climateneutral.unep.org</a>
UNEP Life Cycle Initiative			X	X		X	X					X	X		X	Initiative open to experts from organizations active in the field of life cycle management. Annual membership fee required. Task forces composed of UN Secretariats and stakeholder participants seek to develop capability and training in life cycle approaches. An affiliate of the United Nations Environment Programme. <a href="http://lcinitiative.unep.fr/">http://lcinitiative.unep.fr/</a>
United Nations Global Compact		X	X	X	X							X				Initiative of the United Nations Secretary General directed at business organizations. Open to any organization, the initiative sets out ten principles in the areas of human rights, labour, environment and anti-corruption. Participating organizations are expected to take actions in line with their commitment and communicate annually on their efforts. Certification and use of the organizational logo is provided upon approval of the UNGC, with no fees involved. The UNGC has developed supporting initiatives, tools and materials on the ten principles including: <ul style="list-style-type: none"> <li>• The UN CEO Water Mandate</li> <li>• Caring for Climate: A Business Leadership Platform</li> <li>• The UN Partnership Assessment Tool</li> <li>• Operational Guide for Medium-Scale Enterprise</li> <li>• Various specific initiatives in partnership with other organizations</li> <li>• Numerous other guides and training manuals on implementing the ten principles</li> </ul> <a href="http://www.unglobalcompact.org/">www.unglobalcompact.org/</a>
UNGC, UNDP, UNITAR UN Partnership Assessment Tool							X	X				X				Self-assessment planning tool to enhance the development impact and contribution to sustainable development of public-private partnerships. Available free of charge to all organizations. UNIDO trains consultants to disseminate the CSR management approaches and techniques to organizations across the world. <a href="http://www.unglobalcompact.org/issues/partnerships/pat.html">www.unglobalcompact.org/issues/partnerships/pat.html</a>
UNIDO Responsible Entrepreneurs Achievement Programme		X	X	X	X			X	X		X	X	X		X	Initiative supported by UNIDO aimed at small and medium-sized enterprises. Membership and fees are not required. Provides a structured framework and analytical software to assist SMEs with CSR. <a href="http://www.unido.org/reap">www.unido.org/reap</a>

3572 Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>														Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)	
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6		7.7
<p><b>*ISO 26000 sub-clauses index:</b> 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.</p> <p style="text-align: center;"><b>Section 2: MULTI-STAKEHOLDER INITIATIVES</b> (Initiatives or tools developed or are administered through multi-stakeholder processes)</p>																
<b>AccountAbility</b> The AA1000 Series	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<p>Membership-based organization open to all organizations and individuals. Membership fees. Focus is on assurance of sustainability and social responsibility reports and on stakeholder engagement. Has developed three standards intended for use by any organization:</p> <ul style="list-style-type: none"> <li>• AA1000APS - provides general principles of accountability</li> <li>• AA1000AS - provides requirements for conducting sustainability assurance</li> <li>• AA1000SES - provides a framework for stakeholder engagement</li> </ul> <p><a href="http://www.accountability21.net">www.accountability21.net</a></p>
<b>Amnesty International</b> Human Rights Principles for Companies		X										X		X		<p>Membership organization open to individuals that seek to promote respect for human rights. A source for information on respect for human rights in specific countries. Publication "Human Rights Principles for Companies" includes a checklist.</p> <p><a href="http://www.amnesty.org">www.amnesty.org</a></p>
<b>Business Social Compliance Initiative (BSCI)</b>		X	X	X	X		X	X	X		X					<p>Industry initiative that focuses on labour practices in the supply chains of mainly large retail companies. Most members are retailers and marketing companies who pay membership fees and agree to audit suppliers against a code of conduct. The initiative certifies the auditors.</p> <p><a href="http://www.bsci-eu.org">www.bsci-eu.org</a></p>
<b>Centre for Business Ethics (ZfW)</b> Values Management System	X	X	X	X	X	X	X				X	X	X	X	X	<p>Organization that seeks to promote business ethics in Germany and Europe. It provides a "governance framework" on legal, economic, ecological, social issues.</p> <p><a href="http://www.dnwe.de/wertemanagement.php">www.dnwe.de/wertemanagement.php</a> (German)</p>
<b>Ceres</b> Ceres Principles				X								X	X			<p>Membership-based organization of mainly environmental organizations together with investors who seek to use capital markets in order to engage companies on environmental and governance issues. Companies are invited to endorse the Ceres principles. Implementation of these principles involves audits and public reporting. Fee charged for membership. Member companies have access to technical assistance on environmental issues and their management.</p> <p><a href="http://www.ceres.org">www.ceres.org</a></p>
<b>CSR360</b> Global Partner Network	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<p>Promotes the international exchange of information on CSR. A contribution and approval is required to become a "partner organization". Network is convened by UK-Based Business in the Community (BITC).</p> <p><a href="http://www.csr360.org">www.csr360.org</a></p>
<b>EFQM</b> Framework for CSR and Excellence Model	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	<p>A "self-assessment" tool designed to be used in the management of CSR. Formerly the European Foundation for Quality Management EFQM is a membership organization open to business, government and non profit organizations. Fees required. The organization facilitates the exchange of information and provides services to members.</p> <p><a href="http://www.efqm.org">www.efqm.org</a></p>

3573 Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>											Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)				
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3		7.4	7.5	7.6	7.7
*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
<b>Section 2: MULTI-STAKEHOLDER INITIATIVES</b> (Initiatives or tools developed or are administered through multi-stakeholder processes)																
Ethical Trading Initiative		X	X					X		X	X	X	X	X	X	Membership organization open to companies, NGOs and specific trade union organizations. The purpose is for sourcing companies to work with NGOs and trade unions to learn about the best ways to implement supply chain codes of labour practice. Companies pay membership fees, agree to apply code of labour practices to their suppliers, report on activities and observe other requirements. <a href="http://www.ethicaltrade.org/">www.ethicaltrade.org/</a>
European Business Ethics Network (EBEN)	X	X	X	X	X	X	X	X			X				X	Membership-based organization with an annual fee, dedicated to the promotion of business ethics. Organizes conferences and issues publications. <a href="http://www.eben-net.org">www.eben-net.org</a>
Fair Labour Association (FLA)	X	X	X					X	X			X	X	X	X	Multi-stakeholder initiative established to address supply chain labour practices. Participants include sourcing companies, colleges and universities and NGOs. Participating companies must support the monitoring and verification of working conditions of their suppliers. The FLA issues public reports. <a href="http://www.fairlabor.org/">www.fairlabor.org/</a>
FORÉTICA SGE 21 Ethical and CSR Management System	X		X	X	X	X	X									Initiative that sets criteria about establishment, implementation and evaluation of management system on ethics and social responsibility. <a href="http://www.foretica.es">www.foretica.es</a> (Spanish)
Global Reporting Initiative (GRI) Sustainability Reporting Guidelines	X	X	X	X	X	X	X				X		X		X	Initiative that provides guidelines and supporting tools on sustainability reporting. Organizational stakeholders provide guidance and governance of the organization. Its guidelines, supplements and annexes are offered free of charge on the GRI website. A nominal charge is made for other associated training materials. Its initiatives and tools include: • The Sustainability Reporting Guidelines • Various sector-specific supplement in areas such as Construction, Apparel, and Telecommunications • A Boundary Technical Protocol <a href="http://www.globalreporting.org">www.globalreporting.org</a>
Danish Institute for Human Rights Human Rights Compliance Assessment		X	X		X		X	X			X	X	X	X	X	This national human rights organization has a Human Rights and Business project that provides information on the human rights situation in various countries. It also offers management tools and guides, sometimes for a charge. The Human Rights Compliance Assessment is an elaborate tool available through a web interface for a charge. A less elaborate "HRCA Quick Check" is available for free. <a href="http://www.humanrightsbusiness.org">www.humanrightsbusiness.org</a>
International Business Leadership (IBLF) A Guide to Human Rights Impact Assessment		X	X	X	X							X				The IBLF is a non profit foundation supported by large business organizations that promotes the business contribution to sustainable development. It produces various publications and tools such as Human Rights Translated: A Business Reference Guide. In 2007 IBLF together with the World Bank's International Finance Corporation issued a Guide to Human Rights Impact Assessment and Management Road Testing Draft. <a href="http://www.iblf.org/resources/general.jsp?id=123946">www.iblf.org/resources/general.jsp?id=123946</a>



3574 Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>														Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)	
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6		7.7
<p><b>*ISO 26000 sub-clauses index:</b> 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.</p> <p style="text-align: center;"><b>Section 2: MULTI-STAKEHOLDER INITIATIVES</b> (Initiatives or tools developed or are administered through multi-stakeholder processes)</p>																
<b>International Social and Environmental Accreditation and Labelling Alliance (ISEAL)</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership organization for international social and environmental standard-setting organizations. It promotes voluntary standards and conformity assessment related to social and environmental issues. Provides tools for standard setting and evaluation. Fee required for membership <a href="http://www.isealliance.org">www.isealliance.org</a>
<b>Joint Article Management Promotion Consortium (JAMP)</b>			X	X	X	X		X		X	X	X	X	X	X	Fee-based membership Information exchange program to help organizations comply with legal requirements on chemical substances in products. Provides datasheet formats to describe and transfer information on chemical substances contained in products as well as an IT infrastructure to exchange datasheets. It conducts education and training sessions to disseminate its schemes. <a href="http://www.iamp-info.com/english/">http://www.iamp-info.com/english/</a>
<b>International Framework Agreement</b>		X	X	X			X	X	X		X	X	X	X	X	Agreements negotiated between transnational enterprises (TNEs) and Global Union Federations (GUFs) designed to provide a means of addressing problems mainly related to the labour practices in the operations of a specific multinational company at the international level. <a href="http://www.global-unions.org/spip.php?rubrique70">http://www.global-unions.org/spip.php?rubrique70</a>
<b>Rainforest Alliance</b>		X	X	X			X					X	X	X	X	Membership-based organization established to set social and environmental standards and issue certification to producers in forestry, agriculture and tourism Provides training and other technical assistance in industries covered by their certification activities <a href="http://www.rainforest-alliance.org">www.rainforest-alliance.org</a>
<b>R-bec Ethical/Legal Compliance Management System Standard</b>												X			X	Free management system standard for any organization that wishes to develop an ethical and legal compliance management system. <a href="http://r-bec.reitaku-u.ac.jp/">http://r-bec.reitaku-u.ac.jp/</a> (Japanese)
<b>Project Sigma Sigma guidelines</b>		X	X	X			X	X	X			X	X	X	X	Guideline document providing advice to organizations on how contribute to sustainable development. Free. <a href="http://www.projectsigma.co.uk/Guidelines/default.asp">http://www.projectsigma.co.uk/Guidelines/default.asp</a>
<b>Responsabilidad Social Empresarial Caja de Herramientas para America Latina</b>		X	X				X	X	X			X				A collection of analysis and training tools that provides support to SMEs in Latin America to help with improving their social responsibility initiatives and practices. <a href="http://www.produccionmaslimpia-la.net/herramientas/index.htm">www.produccionmaslimpia-la.net/herramientas/index.htm</a> (Spanish)
<b>Social Accountability International (SAI)</b>	X	X	X		X			X	X		X	X	X	X	X	Multi-stakeholder organization addressing supply chain labour practices. Sets auditable SA 8000 standard for workplaces. An independent organization, Social Accountability Accreditation Services (SAIS), accredits providers of certification to SAI 8000. SAI produces the Handbook for Implementing a Socially Responsible Supply Chain Management System and other tools. Organizes conferences and training on supply chain labour issues. <a href="http://www.sa-intl.org">www.sa-intl.org</a>
<b>Transparency International (TI) Various tools</b>	X				X			X						X	X	Global NGO that seeks to counter corruption. Provides tools and data for companies, specific economic sectors and government agencies. Examples of tools include: <ul style="list-style-type: none"> <li>• The Integrity Pact</li> <li>• An anti-corruption handbook</li> <li>• Business principles for countering bribery</li> <li>• A corruption fighter toolkit</li> </ul> <a href="http://www.transparency.org">www.transparency.org</a>

3575 Table A.1 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>										Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)						
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7		
<b>*ISO 26000 sub-clauses index:</b> 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																	
<b>Section 3: SINGLE STAKEHOLDER INITIATIVES</b> (Initiatives and tools developed or administered through single-stakeholder processes).																	
<b>Caux Round Table</b> Principles for Business		X	X	X	X	X	X	X								A network of business people, with national chapters, that seeks to promote ethical principles, collaboration and dialogue among managers, public officials and citizens. The Principles for Business provide a statement of principles to follow to conduct business ethically. <a href="http://www.cauxroundtable.org">www.cauxroundtable.org</a>	
<b>Consumers International</b> Charter for Global Business				X	X	X					X	X		X		Global federation of consumer groups. The Charter sets out best business practices and consumer rights in areas of interest to consumers. A fee is involved for membership and voting rights on codes and charters. <a href="http://www.consumersinternational.org">www.consumersinternational.org</a>	
<b>CSR Europe</b> Toolbox	X	X	X	X	X	X		X	X	X	X	X	X	X	X	Membership, fee-based initiative for European companies and national CSR organizations. Conducts projects, organizes meetings and issues publications. Toolbox is a web-based collection of guides and other material produced through projects with members and their stakeholders that is organized by theme. <a href="http://www.csreurope.org/">www.csreurope.org/</a>	
<b>Ethos Institute</b> Ethos indicators of CSR	X	X	X	X	X	X	X	X		X	X	X		X		Brazilian organization that focuses on promoting social responsibility in the business sector. It provides several CSR tools free of charge, including a set of indicators on CSR. <a href="http://www.ethos.org.br">www.ethos.org.br</a> (Portuguese)	
<b>The Global Sullivan</b> Principles of Social Responsibility		X	X		X		X	X			X		X	X		Global voluntary code of conduct on social, economic and environmental performance. Organizations commit to follow the principles in internal policymaking, training and reporting. No fee or membership required to use code. No stakeholder engagement in shaping code. <a href="http://www.thesullivanfoundation.org/gsp/default.asp">www.thesullivanfoundation.org/gsp/default.asp</a>	
<b>International Chamber of Commerce (ICC)</b> Various tools and initiatives	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership and fee-based global business organization established to represent business interests. It has produced numerous initiatives and tools relating to different aspects of social responsibility, including: • The Consolidated ICC Code of Advertising and Marketing Communication Practice • The ICC Nine Steps to Responsible Business Conduct • The ICC Guidance on Supply Chain Responsibility • The ICC Guide to Responsible Sourcing • The ICC Business Charter for Sustainable Development <a href="http://www.iccwbo.org">www.iccwbo.org</a>	
<b>Partnering against Corruption Initiative (PACI)</b> Business Principles for Countering Bribery					X											A voluntary code of conduct for anti-bribery practice that requires a commitment to zero toleration of bribery by companies that are signatories. Membership based, with no fees charged. Governed by stakeholders via three working groups and a board of governors. <a href="http://www.weforum.org/en/initiatives/paci/index.htm">http://www.weforum.org/en/initiatives/paci/index.htm</a>	
<b>World Business Council for Sustainable Development (WBCSD)</b> Various initiatives and tools	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership-based organization oriented mainly to large companies. Annual membership fee. It has developed numerous initiatives and tools that are publicly available, including: • The Global Water Tool • Improving Stakeholder Engagement: Measuring Impact • Organizational Governance: Issue Management Tool • Sustainable Development: A Learning Tool • Numerous other guidance documents, initiatives and tools on specific social and environmental issues. <a href="http://www.wbcasd.org">www.wbcasd.org</a>	
<b>WBCSD and World Resources Institute (WRI)</b> The Greenhouse Gas Protocol				X									X			Freely available accounting and reporting standard for companies to report on emissions of the six greenhouse gases covered by the Kyoto Protocol of the UN Framework Convention on Climate Change. Provides various tools to assist companies in calculating their emissions. <a href="http://www.ghgprotocol.org">www.ghgprotocol.org</a>	

Table A.2 — Examples of sectoral initiatives

(apply to one specific sector of activity - see also clause 7.8 and introduction of Annex A)

The initiatives and tools listed in the table were identified by individual ISO/TMB/WG/SR experts. Only those initiatives and tools that meet the criteria described in the introduction to the Annex have been included. The ISO 26000 drafters have not independently verified the information provided in this table. Users are invited to inform ISO of any inaccurate information

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>							Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)							
	CORE SUBJECTS*														PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 ClD	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7
<b>Sector: AGRICULTURE</b>															
<b>Better Sugarcane Initiative (BSI)</b>			X	X			X	X	X	X	X	X			An organization of sugar retailers, investors, traders, producers and NGOs that established principles and criteria intended to address various social and environmental issues in the production of sugar. Fees charged to be member of the steering committee, special advisor to a working group or a working group member. <a href="http://www.betersugarcane.org">www.betersugarcane.org</a>
<b>Common Code for the Coffee Community Association (4C) Code of Conduct</b>															Membership-based organization of coffee producers, "trade and industry" organizations (retailers, brand marketers and manufacturers) and civil society (NGOs and trade unions) established to promote better social, environmental and economic conditions in coffee production. Programme includes a Common Code for the Coffee Community (4C), a "verification system" and technical support for producers. Members participate in governance and verification initiatives. <a href="http://www.4c-coffeeassociation.org/">www.4c-coffeeassociation.org/</a>
<b>Fairtrade Labelling Organizations International (FLO)</b>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Umbrella organization for labelling initiatives in 20 countries through a network of certification organizations and producers. Provides certification according to fair trade standards either general or sector-specific. Certified members can use the certification mark and participate in general assembly and a board of governors. <a href="http://www.fairtrade.net">www.fairtrade.net</a>
<b>GLOBALG.A.P.</b>			X	X		X						X	X	X	GAP refers to Good Agricultural Practices. A non-profit association established to set voluntary standards for the certification of agricultural products and practices. Members pay a fee to participate in the development of these standards. <a href="http://www.globalgap.org">www.globalgap.org</a>
<b>International Cocoa Initiative</b>		X	X	X				X		X	X	X	X	X	Organization created to combat child labour and other abusive labour practices in the growing of coca. Participating organizations include the major chocolate brands, cocoa processors as well as NGOS and trade union organizations <a href="http://www.cocoainitiative.org">www.cocoainitiative.org</a>
<b>Rainforest Alliance Sustainable Agriculture Network (SAN) Standards</b>	X	X	X	X	X	X	X					X			Membership-based organization comprising farms and producer groups that cultivate tropical export crops. Seeks to foster best management practice across agricultural value chains by encouraging farmers to comply with SAN standards and motivating traders and consumers to support sustainability. <a href="http://www.rainforest-alliance.org/agriculture.cfm?id=standards">www.rainforest-alliance.org/agriculture.cfm?id=standards</a>
<b>UTZ CERTIFIED</b>	X	X	X	X	X	X	X	X	X				X	X	Certification initiative based on a Code of Conduct that sets social and environmental criteria for responsible agricultural practices and efficient farm management. Uses third party auditors. Currently focused on coffee, cocoa, tea and palm oil production. Services include a track and trace system that follows the certified product through the chain from producer to processor to provide buyers with an insight into where their product comes from. <a href="http://www.utzcertified.org">www.utzcertified.org</a>
<b>World Cocoa Foundation</b>		X	X	X	X	X	X	X	X	X			X		Fee-based membership organization of chocolate companies, cocoa processors and traders and industry associations. Supports programs promoting sustainable and environmentally sound farming, community development, labor standards and improved and equitable returns. <a href="http://www.worldcocoafoundation.org">www.worldcocoafoundation.org</a>

3577 Table A.2 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>										Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)										
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*														
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7						
<b>Sector: APPAREL</b>																					
Clean Clothes Campaign (CCC)		X	X		X	X			X	X			X			International association of national organizations in 12 European countries dedicated to improving working conditions in the garment industry and to defending workers in the industry seeking change. CCC campaigns on specific cases and engages with companies and authorities to resolve them. The CCC also provides information about the working conditions and labour practices in the industry and has a benchmark code. <a href="http://www.cleanclothes.org">www.cleanclothes.org</a>					
Fair Wear Foundation (FWF)		X	X					X		X	X	X	X	X	X	A multi-stakeholder organization established to address supply chain labour practices in the clothing and footwear sector. Sourcing companies become members of FWF by making an annual contribution, adopting a Code of Labour Practices and observing other requirements. Companies are evaluated annually for compliance with code. <a href="http://www.fairwear.nl">www.fairwear.nl</a> (Dutch)					
Fur Free Retailer Program				X		X							X			Initiative that aims to provide consumers with information about a retailer's fur policy. The initiative aims to end the sale of fur products throughout retail establishments by offering support to those retailers that have committed in writing to a no-fur policy. <a href="http://www.information.com/ffr.php">www.information.com/ffr.php</a>					
<b>Sector: BIOFUELS</b>																					
Roundtable on Sustainable Biofuels		X	X	X		X	X	X	X	X	X	X				Fee and membership based organization. Facilitates discussions involving stakeholders to develop principles and criteria for biofuels production. <a href="http://cqse.epfl.ch/page65660.html">http://cqse.epfl.ch/page65660.html</a>					
<b>Sector: CONSTRUCTION</b>																					
UNEP Sustainable Buildings and Construction Initiative				X								X		X	X	Open to any organization in the building and construction industry. Annual membership fee. Involves a common work programme to promote sustainable building and construction with a life cycle perspective. Members participate in work programme to develop tools and initiatives to support work programme. In partnership with the United Nations Environment Program. <a href="http://www.unepsbci.org">www.unepsbci.org</a>					
<b>Sector: CHEMICAL</b>																					
International Council of Chemical Associations Responsible Care	X	X	X	X	X	X	X			X	X	X	X	X	X	Fee-based membership organization for chemical companies. The focus is on health, safety and environmental impact of products and processes. Product stewardship program covers production and use of chemicals and the supply chain. <a href="http://www.responsiblecare.org">www.responsiblecare.org</a>					

3578 Table A.2 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>											Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)				
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3		7.4	7.5	7.6	7.7
<b>*ISO 26000 sub-clauses index:</b> 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
<b>Sector: CONSUMER GOODS / RETAIL</b>																
<b>Business Social Compliance Initiative (BSCI)</b>	X	X	X	X								X	X	X	X	An industry organization established to address supply chain labour practices. Membership consists of retailers and other companies that import or market goods. Member companies are expected to audit their suppliers against the BSCI code of conduct. The BSCI certifies the auditors.. <a href="http://www.bsci-eu.org">www.bsci-eu.org</a>
<b>Sector: ELECTRONICS</b>																
<b>Electronic Industry Citizenship Coalition</b> The Electronic Industry Code of Conduct		X	X	X	X	X	X		X				X	X		Membership-based organization with annual fees based on company revenue and membership status. Full members required to implement a code of conduct. A board of governance comprised of industry stakeholders provides guidance and overview of the organization. <a href="http://www.eicc.info/index.html">www.eicc.info/index.html</a>
<b>Zentralverband der Deutschen Elektro- und Elektronikindustrie</b> Code of Conduct on Corporate Social Responsibility	X	X	X	X	X	X	X	X					X		X	Membership-based organization. Code of conduct provides a guideline to improve social and environmental performance in the electronics industry. <a href="http://www.zvei.de">www.zvei.de</a> (German)
<b>Sector: EXTRACTIVE</b>																
<b>Extractive Industries Transparency Initiative (EITI)</b>					X		X									Multi-stakeholder initiative comprised of governments, companies, civil society organizations and investors that supports disclosure and verification of company payments and government revenues in the oil, gas and mining sectors. Participating companies agree to report payments to governments and implementing governments agree to report payments received from companies. Civil society organizations participate in developing and monitoring specific plans. <a href="http://www.eitransparency.org">www.eitransparency.org</a>
<b>International Petroleum Industry Environmental Conservation Association (IPIECA)</b> Various tools and initiatives		X	X	X	X		X	X		X	X	X	X	X	X	Industry organization for oil and gas producing companies. Produces various publications and tools that are publicly available such as: • Human Rights Training Toolkit for the Oil and Gas Industry • Oil and Gas Industry Guidance on Voluntary Sustainability Reporting • Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions • Guide to Operating in Areas of Conflict for the Oil & Gas Industry <a href="http://www.ipieca.org">www.ipieca.org</a>
<b>International Council on Mining and Metals (ICMM)</b> Sustainable Development Framework	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Industry organization for mining and metal companies and related industry associations. Members commit to adopt a Sustainable Development Framework comprised of a set of 10 Principles <a href="http://www.icmm.com/our-work/sustainable-development-framework">http://www.icmm.com/our-work/sustainable-development-framework</a>
<b>The Voluntary Principles on Security and Human Rights</b>		X	X	X								X			X	Initiated by the governments of the UK and USA, the Principles provide guidance for companies and NGOs on identifying human rights and security risks. Further guidance is available on engaging and collaborating with state and private security forces. A contribution is required for using these principles. <a href="http://www.voluntaryprinciples.org">www.voluntaryprinciples.org</a>



3579 Table A.2 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>													Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether it is for certification or not; and a website for further information)	
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5		7.6
<b>*ISO 26000 sub-clauses index:</b> 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.															
<b>Sector: FINANCE / INVESTMENTS</b>															
Equator Principles												X	X	X	Financial industry benchmark for determining, assessing and managing social and environmental risk in project financing. <a href="http://www.equator-principles.com">www.equator-principles.com</a>
Guideline for ESG Reporting and Integration into Financial Analysis	X	X	X	X	X	X			X		X		X	X	Reporting guideline for environmental, social and governance (ESG) issues and a benchmark for financial analysts on how to integrate ESG in their analyses. <a href="http://www.dvfa.de/die_dvfa/kommissionen/non_financials/dok/35683.php">www.dvfa.de/die_dvfa/kommissionen/non_financials/dok/35683.php</a> (German)
Principles for Responsible Investment (PRI)	X			X			X	X	X		X	X	X	X	Provides a framework for investors to fulfil their fiduciary (or equivalent) duties giving appropriate consideration to environmental, social and corporate governance issues. Framework is developed by an appointed stakeholder group of experts. Membership required with suggested voluntary contribution. <a href="http://www.unpri.org/">www.unpri.org/</a>
UNEP Finance Initiative (UNEP FI)	X			X								X		X	Membership and fee-based initiative open to all organizations in the finance sector. Works closely with participant organizations to develop and promote linkages between the environment, sustainability and financial performance. Stakeholders provide project proposals and participation on project development. <a href="http://www.unepfi.org/">www.unepfi.org/</a>
Wolfsberg Group Wolfsberg Anti-money Laundering Principles	X	X			X	X	X	X				X	X	X	Membership organization of global banks to develop financial services industry standards and principles to combat corruption and money laundering. Stakeholder representatives develop standards and principles, which are made available to the public. <a href="http://www.wolfsberg-principles.com/index.html">http://www.wolfsberg-principles.com/index.html</a>
<b>Sector: FISHERIES</b>															
Marine Stewardship Council				X	X	X							X	X	Certification and eco-labelling initiative for sustainable fishery practices. It includes: • a Code of Conduct for Responsible Fishing, • a Code of Good Practice for Setting Social and Environmental Standards, and • Guidelines for the Eco-labelling of Fish and Fishery Products from Marine Capture Fisheries. A fee is involved for certification and use of the label. <a href="http://www.msc.org">www.msc.org</a>
<b>Sector: FORESTRY</b>															
Forest Stewardship Council (FSC)		X	X	X			X	X	X	X	X	X	X	X	Fee-based membership group open to individuals and organizations. Members assist in governance and policy development. FSC is a certification system that provides international standard-setting, trademark assurance and accreditation services to companies, organizations, and communities interested in responsible forestry. <a href="http://www.fsc.org/">http://www.fsc.org/</a>
Programme for the Endorsement of Forest Certification schemes (PEFC)															PEFC is an umbrella organization for mutual recognition of certification schemes on sustainable management of forests. National organizations provide governance and recognition of member groups. <a href="http://www.pefc.org">http://www.pefc.org</a>
<b>Sector: INFORMATION TECHNOLOGIES</b>															
UNEP and International Telecommunication Union (ITU) Global e-Sustainability Initiative (GeSI)				X			X					X	X	X	Fee-based membership organization open to any company and related organization involved in the information and communications technology industry. Provides guidance and an assessment tool to improve the sustainable performance of its members. <a href="http://www.gesi.org">www.gesi.org</a>

3580 Table A.2 (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. <i>It is not a sign of compatibility with, or endorsement by, ISO 26000</i>											Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)				
	CORE SUBJECTS*						PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*									
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3		7.4	7.5	7.6	7.7
*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
<b>Sector: TRANSPORT</b>																
<b>International Road Transport Union</b> Charter for Sustainable Development			X			X							X			International representative body for the road transport industry. The Charter is aimed at promoting social responsibility in that sector. <a href="http://www.iru.org/index/en_iru_com_cas">www.iru.org/index/en_iru_com_cas</a>
<b>Sector: TRAVEL AND TOURISM</b>																
<b>Coalition of tourism- related organizations</b> Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism		X											X			Voluntary code of conduct that commits organizations to implement six criteria aimed at protecting children from sexual exploitation in the travel and tourism sector. Provides a free training kit on implementing these criteria. ECPAT USA provides the Secretariat <a href="http://www.ecpat.net">www.ecpat.net</a> <a href="http://www.thecode.org">www.thecode.org</a>
<b>Rainforest Alliance and other partners</b> Global Sustainable Tourism Criteria Partnership				X			X	X					X			An initiative of the Rainforest Alliance, the UN Environmental Programme, UN Foundation and the UN World Tourism Organization, it involves various industry associations and NGOs. The Sustainable Tourism Criteria are intended to be the basis for a common understanding of what sustainable tourism means. <a href="http://www.sustainabletourismcriteria.org">www.sustainabletourismcriteria.org</a>

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