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Secretariat SIS

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Guidance on Social Responsibility

Lignes directrices relatives à la responsabilité sociétale

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# Contents

| 31 | Foreword ................................................................................................................................. | iv |
| 32 | Introduction .......................................................................................................................... | v |
| 33 | 1 Scope .................................................................................................................................... | 1 |
| 34 | 2 Terms and definitions ....................................................................................................... | 1 |
| 35 | 3 Understanding social responsibility .................................................................................. | 4 |
| 36 | 3.1 The social responsibility of organizations .................................................................... | 4 |
| 37 | 3.2 Recent trends in social responsibility .......................................................................... | 5 |
| 38 | 3.3 Characteristics of social responsibility ........................................................................ | 5 |
| 39 | 3.4 The state and social responsibility .............................................................................. | 8 |
| 40 | 4 Principles of social responsibility .................................................................................... | 8 |
| 41 | 4.1 General ............................................................................................................................ | 8 |
| 42 | 4.2 Accountability ................................................................................................................ | 8 |
| 43 | 4.3 Transparency .................................................................................................................. | 9 |
| 44 | 4.4 Ethical behaviour ........................................................................................................... | 9 |
| 45 | 4.5 Respect for stakeholder interests .................................................................................. | 10 |
| 46 | 4.6 Respect for the rule of law ............................................................................................ | 10 |
| 47 | 4.7 Respect for international norms of behaviour ............................................................... | 11 |
| 48 | 4.8 Respect for human rights ............................................................................................... | 11 |
| 49 | 5 Recognizing social responsibility and engaging stakeholders ........................................ | 12 |
| 50 | 5.1 General ............................................................................................................................ | 12 |
| 51 | 5.2 Recognizing social responsibility .................................................................................. | 12 |
| 52 | 5.3 Stakeholder identification and engagement .................................................................. | 15 |
| 53 | 6 Guidance on social responsibility core subjects ................................................................ | 18 |
| 54 | 6.1 General ............................................................................................................................ | 18 |
| 55 | 6.2 Organizational governance ............................................................................................. | 20 |
| 56 | 6.3 Human rights ................................................................................................................... | 22 |
| 57 | 6.4 Labour practices ............................................................................................................. | 31 |
| 58 | 6.5 The Environment ............................................................................................................ | 39 |
| 59 | 6.6 Fair operating practices .................................................................................................. | 45 |
| 60 | 6.7 Consumer issues ............................................................................................................ | 48 |
| 61 | 6.8 Community involvement and development ................................................................... | 57 |
| 62 | 7 Guidance on integrating social responsibility throughout an organization ..................... | 65 |
| 63 | 7.1 General ............................................................................................................................ | 65 |
| 64 | 7.2 The relationship of the organization's characteristics to social responsibility ............... | 65 |
| 65 | 7.3 Understanding the social responsibility of the organization ........................................ | 66 |
| 66 | 7.4 Practices for integrating social responsibility throughout the organization .................. | 69 |
| 67 | 7.5 Communication on social responsibility ...................................................................... | 71 |
| 68 | 7.6 Enhancing credibility regarding social responsibility .................................................. | 74 |
| 69 | 7.7 Reviewing and improving the organization's actions and practices related to social ...... | 76 |
| 70 | responsibility ...................................................................................................................... | 76 |
| 71 | 7.8 Voluntary initiatives on social responsibility ................................................................ | 78 |
| 72 | Annex A (informative) Voluntary initiatives and tools for social responsibility .................. | 80 |
| 73 | A.1 Introduction .................................................................................................................... | 80 |
| 74 | Annex B (informative) Abbreviations .................................................................................... | 91 |
| 75 | Bibliography ......................................................................................................................... | 92 |
| 76 | Index ...................................................................................................................................... | 98 |
Foreword

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

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

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

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

ISO 26000 was prepared by ISO/TMB WG Social Responsibility.
Introduction

Organizations around the world, as well as their stakeholders, are becoming increasingly aware of the need for socially responsible behaviour. The aim of social responsibility is to contribute to sustainable development, including health and the welfare of society.

An organization's performance in relation to the society in which it operates and its impact on the environment has become a critical part of measuring its overall performance and its ability to continue operating effectively. That is, in part, a reflection of the growing recognition of the need for ensuring healthy eco-systems, social equity and good organizational governance.

Organizations are subject to greater scrutiny by their various stakeholders, including customers or consumers, workers and their trade unions, members, the community, non-governmental organizations, students, financiers, donors, investors, companies and other entities. The perception of an organization's social responsibility performance can influence:

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

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

This International Standard is intended to be useful to all types of organizations, whether large or small, and whether operating in the developed or developing world. While not all parts of this International Standard will be of equal use to all types of organizations, all core subjects are relevant to every organization. It is the individual organization's responsibility to identify what is relevant and significant for the organization to address, through its own considerations and through dialogue with stakeholders.

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

This International Standard is for voluntary use and is not intended or appropriate for certification purposes or regulatory or contractual use. It is not intended to create a non-tariff barrier to trade, nor is it intended to alter an organization's legal obligations. Further, it is not intended to provide a proper basis for legal actions, complaints, defences or other claims in any international, domestic, or other proceedings, nor is it intended to be cited as evidence of the evolution of customary international law.

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

Although the standard is meant to be read and used as a whole, readers looking for specific types of information on social responsibility may find the outline in Table 1 useful.
### Table 1 — ISO 26000 outline

<table>
<thead>
<tr>
<th>Clause title</th>
<th>Clause number</th>
<th>Description of clause contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scope</td>
<td>Clause 1</td>
<td>Defines the content covered by this International Standard and identifies any limitations or exclusions.</td>
</tr>
<tr>
<td>Terms and definitions</td>
<td>Clause 2</td>
<td>Identifies and provides the meaning of key terms used in this International Standard. These terms are of fundamental importance for understanding social responsibility and using this International Standard.</td>
</tr>
<tr>
<td>Understanding social responsibility</td>
<td>Clause 3</td>
<td>Describes the factors, conditions and important issues 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.</td>
</tr>
<tr>
<td>Principles of social responsibility</td>
<td>Clause 4</td>
<td>Introduces and explains the principles of social responsibility.</td>
</tr>
<tr>
<td>Recognizing social responsibility and engaging stakeholders</td>
<td>Clause 5</td>
<td>Addresses two practices of social responsibility: an organization’s recognition of its social responsibility, and the identification and engagement of its stakeholders.</td>
</tr>
<tr>
<td>Guidance on social responsibility core subjects</td>
<td>Clause 6</td>
<td>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.</td>
</tr>
<tr>
<td>Guidance on integrating social responsibility throughout an organization</td>
<td>Clause 7</td>
<td>Provides guidance on putting social responsibility into practice in an organization.</td>
</tr>
<tr>
<td>Annex on voluntary initiatives relating to social responsibility</td>
<td>Annex A</td>
<td>Presents a list of existing voluntary initiatives relating to social responsibility.</td>
</tr>
<tr>
<td>Abbreviations</td>
<td>Annex B</td>
<td>Presents a list of abbreviations used in this International Standard.</td>
</tr>
<tr>
<td>Bibliography</td>
<td></td>
<td>Includes references to authoritative international instruments and ISO Standards that have been referenced in the body of this International Standard as source material.</td>
</tr>
</tbody>
</table>
### Table 2 — Core subjects and issues of social responsibility

<table>
<thead>
<tr>
<th>Core subjects and issues</th>
<th>addressed in sub-clause</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core subject: Organizational governance</td>
<td>6.2</td>
</tr>
<tr>
<td>Core subject: Human rights</td>
<td>6.3</td>
</tr>
<tr>
<td>Issue 1: Due diligence</td>
<td>6.3.3</td>
</tr>
<tr>
<td>Issue 2: Human rights risk situations</td>
<td>6.3.4</td>
</tr>
<tr>
<td>Issue 3: Avoidance of complicity</td>
<td>6.3.5</td>
</tr>
<tr>
<td>Issue 4: Resolving grievances</td>
<td>6.3.6</td>
</tr>
<tr>
<td>Issue 5: Discrimination and vulnerable groups</td>
<td>6.3.7</td>
</tr>
<tr>
<td>Issue 6: Civil and political rights</td>
<td>6.3.8</td>
</tr>
<tr>
<td>Issue 7: Economic, social and cultural rights</td>
<td>6.3.9</td>
</tr>
<tr>
<td>Issue 8: Fundamental rights at work</td>
<td>6.3.10</td>
</tr>
<tr>
<td>Core subject: Labour Practices</td>
<td>6.4</td>
</tr>
<tr>
<td>Issue 1: Employment and employment relationships</td>
<td>6.4.3</td>
</tr>
<tr>
<td>Issue 2: Conditions of work and social protection</td>
<td>6.4.4</td>
</tr>
<tr>
<td>Issue 3: Social dialogue</td>
<td>6.4.5</td>
</tr>
<tr>
<td>Issue 4: Health and safety at work</td>
<td>6.4.6</td>
</tr>
<tr>
<td>Issue 5: Human development and training in the workplace</td>
<td>6.5</td>
</tr>
<tr>
<td>Core subject: The environment</td>
<td>6.5.3</td>
</tr>
<tr>
<td>Issue 1: Prevention of pollution</td>
<td>6.5.4</td>
</tr>
<tr>
<td>Issue 2: Sustainable resource use</td>
<td>6.5.5</td>
</tr>
<tr>
<td>Issue 3: Climate change mitigation and adaptation</td>
<td>6.5.6</td>
</tr>
<tr>
<td>Issue 4: Protection and restoration of the natural environment</td>
<td>6.5.7</td>
</tr>
<tr>
<td>Core subject: Fair operating practices</td>
<td>6.6</td>
</tr>
<tr>
<td>Issue 1: Anti–corruption</td>
<td>6.6.3</td>
</tr>
<tr>
<td>Issue 2: Responsible political involvement</td>
<td>6.6.4</td>
</tr>
<tr>
<td>Issue 3: Fair competition</td>
<td>6.6.5</td>
</tr>
<tr>
<td>Issue 4: Promoting social responsibility in the sphere of influence</td>
<td>6.6.6</td>
</tr>
<tr>
<td>Issue 5: Respect for property rights</td>
<td>6.6.7</td>
</tr>
<tr>
<td>Core subject: Consumer issues</td>
<td>6.7</td>
</tr>
<tr>
<td>Issue 1: Fair marketing, information and contractual practices</td>
<td>6.7.3</td>
</tr>
<tr>
<td>Issue 2: Protecting consumers’ health and safety</td>
<td>6.7.4</td>
</tr>
<tr>
<td>Issue 3: Sustainable consumption</td>
<td>6.7.5</td>
</tr>
<tr>
<td>Issue 4: Consumer service, support, and dispute resolution</td>
<td>6.7.6</td>
</tr>
<tr>
<td>Issue 5: Consumer data protection and privacy</td>
<td>6.7.7</td>
</tr>
<tr>
<td>Issue 6: Access to essential services</td>
<td>6.7.8</td>
</tr>
<tr>
<td>Issue 7: Education and awareness</td>
<td>6.7.9</td>
</tr>
<tr>
<td>Core subject: Community involvement and development</td>
<td>6.8</td>
</tr>
<tr>
<td>Issue 1: Community involvement</td>
<td>6.8.3</td>
</tr>
</tbody>
</table>
## Table 2 (continued)

<table>
<thead>
<tr>
<th>Core subjects and issues</th>
<th>addressed in sub-clause</th>
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</thead>
<tbody>
<tr>
<td>Issue 2: Education and culture</td>
<td>6.8.4</td>
</tr>
<tr>
<td>Issue 3: Employment creation and skills developement</td>
<td>6.8.5</td>
</tr>
<tr>
<td>Issue 4: Technology development</td>
<td>6.8.6</td>
</tr>
<tr>
<td>Issue 5: Wealth and income creation</td>
<td>6.8.7</td>
</tr>
<tr>
<td>Issue 6: Health</td>
<td>6.8.8</td>
</tr>
<tr>
<td>Issue 7: Social investment</td>
<td>6.8.9</td>
</tr>
</tbody>
</table>

### Figure 1 — ISO 26000 Overview

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

This International Standard was developed using a multi-stakeholder approach involving experts from more than 80 countries and 40 international or broadly-based regional organizations involved in different aspects of social responsibility. These experts represented six different stakeholder groups: consumers; government; industry; labour; non-governmental organizations (NGOs); and service, support, research and others.

In addition, specific provision was made to achieve a balance between developing and developed countries as well as a gender balance in drafting groups. Although efforts were made to ensure the broad and
representative participation of all the stakeholder groups, a full and equitable balance of stakeholders was constrained by various factors, including the availability of resources and the need for English language skills.

Bracketed numbers in the text refer to cited references in the Bibliography.

Text in boxes represents supplementary guidance or examples.
Guidance on Social Responsibility

1 Scope

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

- concepts, terms and definitions relating to social responsibility;
- the background, trends and characteristics of social responsibility;
- principles and practices relating to social responsibility;
- core subjects and issues relating to social responsibility;
- integrating, implementing and promoting socially responsible behaviour throughout the organization and its sphere of influence;
- identifying and engaging with stakeholders; and
- communicating commitments and performance related to social responsibility.

By providing this guidance, this International Standard is intended to assist organizations to contribute to sustainable development, including health and the welfare of society.

This International Standard encourages an organization to undertake activities that go beyond legal compliance, recognizing that compliance with law is a fundamental part of any organization's social responsibility.

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

The application of this International Standard may take into consideration societal, environmental, legal and organizational diversity, as well as differences in economic conditions, while observing international norms of behaviour.

This International Standard is not a management system standard. It is not intended or appropriate for certification purposes or regulatory or contractual use.

2 Terms and definitions

The following terms and definitions apply to this International Standard.

2.1 accountability

Responsibility of an organization for its decisions and actions, and state of being answerable to its governing bodies, legal authorities, and, more broadly, its other stakeholders regarding these decisions and actions.
2.2 consumer
individual member of the general public purchasing or using products or services for private purposes

2.3 customer
organization or person purchasing or using products or services for commercial, private or public purposes

NOTE A consumer is a particular type of customer.

2.4 due diligence
the process of conscientiously and methodically considering the actual and potential negative impacts of an organization’s activities, and managing these with a view to minimizing or avoiding the risk of social or environmental harm

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

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

2.6 ethical behaviour
behaviour that is in accordance with accepted principles of right or good conduct in the context of a particular situation, and consistent with international norms of behaviour (2.10)

2.7 gender equality
comparable treatment for women and men, according to their respective needs and interests

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

2.8 impact of an organization
positive or negative change to society or the environment, wholly or partially resulting from an organization’s decisions and activities

2.9 initiative for social responsibility
organization, programme or activity expressly devoted to meeting a particular aim relating to social responsibility

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

2.10 international norms of behaviour
expectations of socially responsible organizational behaviour derived from customary international law, generally accepted principles of international law, or intergovernmental agreements (such as treaties and conventions) that are universally or nearly universally recognized

NOTE Although these instruments are written primarily for states, they have been agreed in detailed negotiations and they express goals to which all organizations can aspire. These instruments pertain to the core subjects and social responsibility principles covered in this International Standard.
2.11 *issue of social responsibility*  
Specific item of social responsibility (2.16) that can be acted upon to seek favourable outcomes for the organization or its stakeholders

2.12 *organizational governance*  
System by which an organization makes and implements decisions in pursuit of its objectives

2.13 *principle*  
Fundamental basis for decision making or behaviour

2.14 *service*  
Action of an organization to meet a demand or need

2.15 *social dialogue*  
All types of negotiation, consultation or simply exchange of information between or among representatives of governments, employers and workers, on issues of common interest relating to economic and social policy

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

2.16 *social responsibility*  
Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that

— contributes to sustainable development, including health and the welfare of society;

— takes into account the expectations of stakeholders;

— is in compliance with applicable law and consistent with international norms of behaviour; and

— is integrated throughout the organization and practised in its relationships

NOTE 1 Activities include products, services and processes.

NOTE 2 Relationships refer to an organization’s activities within its sphere of influence.

2.17 *sphere of influence*  
Area across which an organization has the ability to affect the decisions or activities of individuals or organizations

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

2.18 *stakeholder*  
Individual or group that has an interest in any activities or decisions of an organization

2.19 *stakeholder engagement*  
Activity undertaken to create opportunities for dialogue between the organization and one or more of its stakeholders, with the aim of providing an informed basis for the organization’s decisions
2.20 supply chain
sequence of activities or parties that provides products and services to the organization

NOTE In some countries, the term supply chain is understood to be the same as value chain (2.23). However, for the purpose of this International Standard supply chain is used as defined above.

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

NOTE This involves addressing economic, social and environmental factors and their interdependence in an organization’s decision making and activities.

2.22 transparency
openness about decisions and activities that affect society and the environment, and willingness to communicate these in a clear, accurate and complete manner

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

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

NOTE 2 Parties that receive value include customers, consumers, clients and other users.

2.24 vulnerable group
group of individuals who share a characteristic that is the basis of discrimination or adverse social, economic, cultural, political or health circumstances, and that causes them to lack the means to achieve their rights or otherwise enjoy equal opportunities

3 Understanding social responsibility

3.1 The social responsibility of organizations

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

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

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

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

An early notion of social responsibility centred on philanthropic activities such as giving to charity. Subjects such as labour practices and fair operating practices emerged a century or more ago. Other subjects, such as human rights, the environment and consumer protection, were added over time, as these subjects received greater attention.
The core subjects and issues identified in this International Standard reflect a current view of good practice. Views of good practice will undoubtedly change in the future, and additional issues may come to be seen as important elements of social responsibility.

3.2 Recent trends in social responsibility

For a number of reasons, interest in the social responsibility of organizations is increasing.

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

The global nature of some environmental and health issues, recognition of worldwide responsibility for combating poverty and more geographically dispersed value chains, mean that the issues relevant to an organization may extend well beyond those existing in the immediate area in which the organization is located. Documents such as the Rio Declaration on Environment and Development [114], the Johannesburg Declaration on Sustainable Development [107] and the Millennium Development Goals [109] emphasize this worldwide interdependence.

Over the past several decades, globalization has resulted in an increase in the role and influence of the private sector in the global economy and a smaller role for the public sector in many areas. NGOs and companies have become providers of many services usually offered by government, particularly in countries where governments have historically faced serious challenges and constraints, and have been unable to provide services in areas such as health, education and welfare. As the capability of those country governments expands, the roles of government and private sector organizations are undergoing change.

Consumers, customers, investors and donors are, in various ways, exerting financial influence over organizations in relation to social responsibility. Community expectations about the performance of organizations continue to grow. Community-right-to-know legislation in many locations gives people access to detailed information about the operations of some organizations. A growing number of organizations now produce social responsibility reports to meet stakeholders’ needs for information about their performance.

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

3.3 Characteristics of social responsibility

3.3.1 General

The essential characteristic of social responsibility is the willingness of an organization to take responsibility and be accountable for the impacts of its activities and decisions on society and the environment. This implies both transparent and ethical behaviour that contributes to sustainable development, including health and the welfare of society, takes into account the expectations of stakeholders, is in compliance with applicable law and consistent with international norms of behaviour, and is integrated throughout the organization and practised in its relationships.

3.3.2 The expectations of society

Social responsibility involves an understanding of the broader interests and 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 a recognition of obligations to others that are not legally binding. These obligations arise out of widely shared ethical and other values.
Although the expectations of responsible behaviour will vary between countries and cultures, organizations should respect international norms of behaviour such as those laid down in the Universal Declaration of Human Rights [112].

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

3.3.3 The role of stakeholders in social responsibility

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

3.3.4 Integrating social responsibility throughout the organization

Because social responsibility concerns the potential and actual impacts of an organization's activities and decisions, the ongoing, regular daily activities of the organization constitute the most important behaviour to be addressed. Philanthropy (in this context understood as giving to charitable causes) can have a positive impact on society. However, it should not be used by an organization as a substitute for addressing the adverse impacts of its activities.

The impacts of an organization’s activities can be greatly affected by its relationships with other organizations. An organization may need to work with others to address its responsibilities. These can include peer organizations, competitors or parts of the value chain, or any other relevant actor party within the organization’s sphere of influence.
Working with social responsibility is about adopting an integrated approach to managing an organization’s activities and impacts. An organization should address and monitor the impacts of its decisions and activities on society and the environment in a way that takes account of both the size of the organization and its impacts. Of course it may not be possible for an organization immediately to remedy fully all of the negative consequences of its decisions and activities. It might be necessary to make choices and to set priorities. The following considerations may be of assistance. SMOs should:

- take into account that internal management procedures, reporting to stakeholders and other processes may be more flexible and informal for SMOs than for their larger counterparts, provided that appropriate levels of transparency and traceability are preserved;
- be aware that when reviewing all seven core subjects and identifying the relevant issues, the organization’s own context, conditions, resources and stakeholder perceptions should be taken into account, recognizing that not all issues will be relevant for every organization;
- focus at the outset on the issues and impacts that are of greatest significance to sustainable development, including health and the welfare of society. An SMO should also have a plan to address the remaining impacts in a reasonable and clear timeframe;
- encourage relevant government agencies, collective organizations (such as sector associations and umbrella or peer organizations) and perhaps national standards bodies to assist SMOs in becoming socially responsible by developing practical guides and programmes for using this International Standard. Such guides and programmes should be tailored to the specific nature and needs of SMOs and their stakeholders; and
- where appropriate, act collectively with peer and sector organizations rather than individually, to save resources and enhance capacity for action. For instance, in the case of organizations operating in the same context and sector, identification and engagement with stakeholders can sometimes be more effectively done collectively.

SMOs have the same potential as other organizations to operate in a socially responsible way. Becoming socially responsible is likely to benefit them for the reasons mentioned elsewhere in this International Standard. They may find that other organizations with which they have relationships consider that providing support for these endeavours is part of their own social responsibility.

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

### 3.3.5 Relationship between social responsibility and sustainable development

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

**Sustainable development** is a widely accepted concept and guiding objective that gained international recognition following the 1987 report of the World Commission on Environment and Development, Our Common Future [125] which called for “a global agenda for change”. Its challenging goals are the elimination of poverty, health for all, social justice, and meeting the needs of society while living within the planet’s ecological limits and without undermining the needs of future generations. Numerous international forums have reiterated the importance of these objectives over the years since 1987 – such as the United Nations Conference on Environment and Development in 1992 and the World Summit on Sustainable Development in 2002. The objective of sustainable development is to achieve a state of “sustainability”.

**Social responsibility** has as its focus the organization, not the globe. Social responsibility is, however, closely linked to sustainable development because an overarching goal of an organization’s social responsibility should be to contribute to sustainable development, including health and the welfare of society.
The principles, practices and core subjects described in the following clauses of this International Standard form the basis for an organization’s practical application of social responsibility. The actions of a socially responsible organization can make a meaningful contribution to sustainable development.

It is important to note that sustainable development, as described above, is a fundamentally different concept than the sustainability or ongoing viability of an individual organization. The sustainability of an individual organization may or may not be compatible with the sustainability of society as a whole, which is attained by addressing social, economic and environmental aspects in an integrated manner. Sustainable consumption, sustainable resource use and sustainable livelihoods relate to the sustainability of society as a whole.

3.4 The state and social responsibility

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

Social responsibility of organizations is not and cannot be a substitute for the effective expression of state duties and responsibilities. This International Standard does not provide guidance on what should be subject to legally binding regulation. Neither is it intended to address questions that can only properly be resolved through political institutions.

Governmental organizations, like any other organizations, may, however, wish to use this International Standard to inform their policies and actions related to aspects of social responsibility.

4 Principles of social responsibility

4.1 General

This clause provides guidance on principles of social responsibility.

When approaching and practising social responsibility, the overarching goal for an organization is to maximize its contribution to sustainable development, including health and the welfare of society. Within this goal, although there is no comprehensive list of principles for social responsibility, organizations should at least apply the seven principles outlined below, as well as the principles specific to each core subject outlined in Clause 6.

Organizations should base their behaviour on standards, guidelines or rules of conduct that are recognized as being moral and right in the context of specific situations.

4.2 Accountability

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

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

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

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

— the results of its decisions and activities, including significant consequences, even if they were unintended or unforeseen; and

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

4.3 Transparency

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

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

Transparency does not require that proprietary information be made public, nor does it involve providing information that is legally protected or that would otherwise breach legal, commercial, security or personal privacy obligations.

An organization should be transparent regarding:

— the purpose, nature and location of its activities;

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

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

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

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

4.4 Ethical behaviour

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

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

An organization should actively promote ethical conduct by:

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

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

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

— defining and communicating the standards of ethical behaviour expected from its personnel, and particularly from those that have the opportunity to significantly influence the values, culture, integrity, strategy and operation of the organization;
 ISO/CD 26000

— preventing or resolving conflicts of interest throughout the organization that could otherwise lead to unethical behaviour;
— establishing oversight mechanisms and controls to monitor and enforce ethical behaviour;
— establishing mechanisms to facilitate the reporting of violations of ethical behaviour without fear of reprisal; and
— recognizing and addressing situations where local laws and regulations do not exist or conflict with ethical behaviour.

4.5 Respect for stakeholder interests

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

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

An organization should:
— identify its stakeholders;
— be conscious of and respect the interests and needs of its stakeholders and respond to their expressed concerns;
— recognize the legal rights and legitimate interests of stakeholders;
— take into account the relative capacity of stakeholders to contact and engage the organization;
— take into account the relation of its stakeholders’ interests to the broader interests of society and to sustainable development, as well as the nature of the stakeholders’ relationship with the organization; and
— consider the views of stakeholders that may be affected by a decision even if they have no formal role in the governance of the organization or are unaware of their interest in the decisions or activities of the organization.

4.6 Respect for the rule of law

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

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

An organization should:
— comply with legal and regulatory requirements in all jurisdictions in which the organization operates;
— ensure that its relationships and activities fall within the intended and relevant legal framework;
— comply with its own by-laws, policies, rules and procedures and apply them fairly and impartially;
remain informed of all legal obligations; and
periodically review its compliance.

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

In countries where national law or its implementation does not provide for minimum environmental or social safeguards, an organization should strive to respect international norms of behaviour.

Where national law or its implementation prohibits organizations from respecting international norms of behaviour, an organization should strive to respect such norms to the greatest extent possible.

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

An organization should consider legitimate opportunities and channels to seek to influence relevant organizations and authorities to remedy any such conflicts in national law and its implementation.

An organization should avoid being complicit in another organization’s activities that fail to meet international norms of behaviour.

Box 2 Understanding complicity
Complicity has both legal and non-legal meanings.

In the legal context complicity has been defined in some jurisdictions as knowingly providing substantial assistance to the commission of an illegal act, such as a crime.

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

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

An organization should:
respect and foster the rights set out in the International Bill of Human Rights;
accept that these rights are universal, that is, they are indivisibly applicable in all countries, cultures and situations;
in situations where human rights are not protected, take steps to respect human rights and avoid taking advantage of these situations; and
576 in situations where national law or its implementation does not provide for adequate protection of human rights, adhere to the principle of respect for international norms of behaviour.

578 Recognizing social responsibility and engaging stakeholders

579 General

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

581 The recognition of responsibility involves identifying the issues raised by the organization’s decisions and actions as well as the way these issues should be addressed so as to contribute to sustainable development, including health and the welfare of society.

582 The recognition of responsibility also involves the recognition of an organization’s stakeholders. As described in Clause 4, a basic principle of social responsibility is that an organization should respect and consider the interests of its stakeholders.

583 Recognizing social responsibility

584 5.2 Recognizing social responsibility

585 5.2.1 Impacts, interests and expectations

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

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

588 — Between the organization and its stakeholders An organization should be aware of its various stakeholders. The activities and decisions of an organization may have potential and actual impacts on individuals and organizations. This fact creates the “stake” or interest that causes the organizations or individuals to be considered stakeholders.

589 — Between the stakeholders and society An organization should understand the relationship between the stakeholders’ interests that are affected by the organization, on the one hand, and the interest of society on the other.
In determining its most important responsibilities, the organization should take the relative importance of all three relationships into account. The relevance and significance of an organization’s impacts on society should be considered together with the importance of the organization’s relationship with any relevant stakeholder. Of course, it should be recognized that individuals and organizations may have various interests with respect to the activities and decisions of any specific organization.

5.2.2 Recognizing the core subjects and issues of social responsibility

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

- organizational governance;
- human rights;
- labour practices;
- the environment;
- fair operating practices;
- consumer issues; and
- community involvement and development.

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

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

The impacts of an organization’s activities and decisions should be considered with respect to these issues. Not all issues may be relevant for a specific organization. Moreover, these core subjects and their respective
issues can be described or categorized in various ways. Some important considerations, including health and safety, economics and the value chain, are dealt with under more than one core subject in Clause 6.

The identification of relevant issues should be followed by the assessment of the significance of the organization's impacts. The significance of an impact should be considered with reference both to the stakeholders concerned and to the way in which the impact affects the broader interests of society and of sustainable development, including health and the welfare of society.

Recognizing the core subjects and issues of its social responsibility, an organization is helped by considering interactions with other organizations. For example, an organization may consider the impact of its activities and decisions on customers or users, suppliers, partners and competitors.

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

Recognizing social responsibility is a continuous process. Determining potential impacts of activities and decisions and taking these into account should be done during the planning stage of new activities. Ongoing activities should be reviewed as necessary to be confident that the social responsibility of the organization is still being addressed and to determine whether new issues need to be taken into account.

5.2.3 Social responsibility and the organization's sphere of influence

An organization is responsible for the impacts of its activities and decisions through transparent and ethical behaviour that is integrated throughout the organization and practiced in its relationships. In addition to being responsible for its own activities and decisions, an organization may, in some situations, have the ability to influence the decisions or behaviour of parties with which it has a relationship. Such situations are considered to fall within an organization's sphere of influence.

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

Although an organization cannot be held responsible for the impacts of activities that it does not control or for the decisions of others, the impacts of activities and decisions over which it has control can be extensive. Generally an organization decides whether to have a relationship with another organization and also decides the nature or extent of this relationship. There will be situations where an organization has the responsibility to be alert to the impacts caused by the activities and decisions of other organizations and to take steps to avoid or to mitigate the negative impacts that are related to its relationship with such organizations.

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

Figure 3 illustrates the relation between the concepts of supply chain of an organization and the value chain. The stakeholders and other parties involved will differ depending on the nature of the organization. In some countries, the term supply chain is understood to be the same as value chain.

It shows that the value chain includes parties backward in the chain, such as suppliers and parties forward in the chain, such as customers and users. In addition, some parties, such as peer organizations and partners, operate in parallel to the organization.
Guidance with respect to recognizing an organization's sphere of influence, as well as recognizing the true extent of an organization’s impacts, can be found in Clause 7.

5.3 Stakeholder identification and engagement

5.3.1 General

Identifying and engaging stakeholders are effective ways for an organization to consider its social responsibility. These activities have become central among the practices associated with social responsibility and should not be avoided by an organization that wants to be recognized for its social responsibility.

5.3.2 Stakeholder identification

Stakeholders are organizations or individuals that have one or more interests in any activities and decisions of an organization. Because these interests (or “stakes”) can be affected by the organization, a relationship with the organization is created. This relationship need not be formal. Moreover, it is not necessary for either the organization or the stakeholder to recognize this relationship for the relationship to exist. An organization may not always be aware of all of its stakeholders. Many stakeholders may not be aware of the potential of an organization to affect their interests.

“Interest” in this sense does not mean curiosity, nor does it refer to a hobby or other pursuit. In this context, interest refers to something that can be the basis of a claim. Such claims need not involve financial claims or legal rights. Sometimes the claim can simply be the right to be heard. From the standpoint of social responsibility, the significance or relevance of an interest is best determined by its relationship to sustainable development, including health and the welfare of society.

Individuals or groups that are affected, or likely to be affected, by an organization are considered to be among its stakeholders. Understanding how individuals or groups are affected by an organization’s activities and decisions will make it possible to identify the interests that establish a relationship with the organization. Therefore identifying the impacts of an organization’s activities and decisions will make it easier to identify the most important of an organization’s stakeholders.
The meaning of stakeholder is very broad, and organizations have many stakeholders. Moreover, different stakeholders have various and sometimes competing interests. Stakeholders can have both common and conflicting interests with an organization. For example, community residents’ interests could include the positive impacts of an enterprise, such as employment, as well as the negative impacts of the same enterprise, such as pollution.

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

The interest of most stakeholders can be related to the social responsibility of the organization. The common interests of stakeholders can be related to the broader interests of society. An example is the supplier who wants to be paid. Honouring debts and contractual obligations is essential to the interests of society.

Not all stakeholders of an organization belong to organized groups that have the purpose of representing their interests to specific organizations. Many stakeholders may not be organized at all, and for this reason, may be wrongly overlooked or ignored. Organizations should therefore take into account that stakeholders may not be organized. This problem may be especially important with respect to vulnerable groups.

Groups dedicated to advocating social or environmental causes may be stakeholders with respect to an organization whose activities and decisions have a relevant and significant impact on their causes.

An organization should weigh the representativeness and credibility of groups claiming to speak on behalf of specific stakeholders or advocating specific causes. In some cases, it will not be possible for important interests to be directly represented. For instance, neither wildlife nor children own or control organized groups. In this situation, an organization should give attention to the views of credible groups seeking to protect such interests.

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

- To whom do legal obligations exist?
- Who might be positively or negatively affected by the organization’s activities?
- Who has been involved when similar issues needed to be addressed?
- Who can help the organization address specific impacts?
- Who would be disadvantaged if they were excluded from the engagement?
- Who in the value chain is affected?

### 5.3.3 Stakeholder engagement

Stakeholder engagement involves dialogue between the organization and one or more of its stakeholders. The main aim of stakeholder engagement should be to better address an organization’s social responsibility. Although it is important for an organization to know who its stakeholders are, it will not be possible for an organization to engage with all of its stakeholders.

Stakeholder engagement can take many forms. It can be initiated by an organization or it can begin as a response by an organization to one or more stakeholders. It can take place in either informal or formal meetings and can follow a wide variety of formats such as individual meetings, conferences, workshops, public hearings, roundtable discussions, advisory committees, participation in multi-party forums, membership, and participation in community groups and other associations, such as interactive web-based forums.

Stakeholder engagement is interactive. Its essential feature is that it involves two-way communication.
There are various reasons for an organization to engage with its stakeholders. Stakeholder engagement can be used to:

- address the link between the stakeholders' interests and the responsibilities of the organization to society at large;
- determine how best to increase the beneficial impacts of the organization’s activities and decisions on how to decrease any adverse impacts;
- fulfill legal obligations (for instance to shareholders or to employees) to address conflicting interests, either between the organization and the stakeholder or between various stakeholders;
- reconcile conflicts involving its interests, those of its stakeholders and those of society as a whole;
- inform its decisions through better understanding of the likely consequences of its actions and of its impacts;
- contribute to continuous learning by the organization;
- provide the organization with the benefits associated with obtaining diverse perspectives;
- help an organization review its performance so it can improve it;
- increase transparency and the credibility of its communications; and
- provide a basis for cooperative activity such as partnerships.

With respect to this last point, stakeholder engagement can be used to change the relationship between the organization and one or more of its stakeholders. This is true where the organization enters into a partnership with one or more of its stakeholders to achieve mutually beneficial goals. These could involve participating in multi-stakeholder groups or undertaking joint projects. Such mutually beneficial relationships will not be possible with all stakeholders. As with all genuine partnerships, all parties need to be truly independent. Sometimes stakeholders are included in the formal governance structure of an organization.

In most situations an organization will already know, or can easily learn, what the expectations of society are for it to address its impacts. In such circumstances, it need not rely on engagement with specific stakeholders to understand these expectations, although the stakeholder engagement process can provide other benefits. Such expectations are found in laws or regulations, widely accepted social or cultural expectations, and established best practices with respect to specific issues. Expectations concerning stakeholders’ interests can be found in the “Related actions and/or expectations” sections following the description of various issues in Clause 6. An organization should not use stakeholder engagement as a way of avoiding already established expectations concerning its behaviour.

A fair and proper process based on engaging the most appropriate stakeholders should be developed. The organizations or individuals identified as stakeholders should have authentic interests and, where appropriate and practical, be the most representative of these interests. Effective stakeholder engagement is based on good faith and goes beyond mere public relations.

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

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

Stakeholder engagement is more likely to be meaningful where there is a clear purpose, the stakeholder’s interests are identified, the relationship that these interests establish between the organization and the
stakeholder is direct or important, and where these interests are relevant and significant to the interests of sustainable development, including health and the welfare of society.

6 Guidance on social responsibility core subjects

6.1 General

To define the scope of its social responsibility, identify relevant issues and to set its priorities, an organization should address the following core subjects, shown in Figure 4:

— organizational governance;
— human rights;
— labour practices;
— the environment;
— fair operating practices;
— consumer issues; and
— community involvement and development.

Economic aspects, as well as aspects relating to health and safety and the value chain, are dealt with throughout the seven core subjects, where relevant. Each core subject includes a range of issues of social responsibility that are described in this clause with their related actions and expectations. Other issues can appear in the future, as social responsibility is dynamic and reflects the evolution of social and environmental concerns.

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

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

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

Further guidance on integration of social responsibility is provided in Clause 7.
Figure 4 — The seven core subjects
Box 3 Benefits of social responsibility

By addressing these core subjects and issues, and by integrating social responsibility within its decisions and activities, an organization can achieve some important benefits, including:

- encouraging more informed decision making based on an improved understanding of the expectations of society, the opportunities associated with social responsibility and the risks of not being socially responsible;
- improving its risk management practices;
- enhancing the reputation of the organization and fostering greater public trust;
- improving the organization’s relationship with its stakeholders;
- enhancing employee loyalty and morale, improving the safety and health of female and male workers and impacting positively on an organization’s ability to recruit, motivate and retain its employees;
- achieving savings associated with increased productivity and resource efficiency, lower energy and water consumption, decreased waste, the recovery of valuable by-products and the increased availability of raw materials;
- improving the reliability and fairness of transactions through responsible political involvement, fair competition, and the absence of corruption;
- preventing or reducing potential conflicts with consumers about products or services;
- contributing to the long-term viability of the organization by promoting the sustainability of natural resources and environmental services; and
- contributing to the public good and to strengthening civil society and institutions.

6.2 Organizational governance

6.2.1 Overview of organizational governance

6.2.1.1 Organizations and organizational governance

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

6.2.1.2 Organizational governance and social responsibility

Organizational governance in the context of social responsibility has the special characteristic of being both a core subject on which organizations should act, and a means of increasing the organization’s ability to implement socially responsible behaviour with respect to the other core subjects.
This special characteristic arises from the fact that an organization aiming to be socially responsible has a
decision-making system designed to put into practice the principles of social responsibility mentioned in
Clause 4.

6.2.2 Principles and considerations

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

6.2.3 Decision-making processes and structures

6.2.3.1 Description of the issue

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

Every organization has decision-making processes and structures. In some cases, these are formal, sophisticated and even subject to laws and regulations. In other cases they are informal. All organizations should put in place processes, systems and structures to make it possible to apply the principles and practices of social responsibility.

6.2.3.2 Related actions and expectations

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

— create and nurture an environment in which the principles of accountability, transparency, ethical behaviour, respect for stakeholder interests and respect for the rule of law are practised;

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

— use financial, natural and human resources efficiently;

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

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

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

— encourage effective participation of male and female employees in the organization’s decision making on issues of social responsibility;

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

— keep track of decisions to ensure that they are followed through and to determine accountability for the results of the organization’s activities, either positive or negative.
6.3 Human rights

6.3.1 Review of human rights

6.3.1.1 Organizations and human rights

Human rights are the basic rights to which all human beings are entitled because they are human beings, with an intrinsic desire for freedom, peace, health and happiness. There are two broad categories of human rights. The first category concerns civil and political rights and includes such rights as the right to life and liberty, equality before the law and freedom of expression. The second category concerns economic, social and cultural rights and includes such rights as the right to work, the right to food, the right to health, the right to education and the right to social security.

Various widely held moral, legal and intellectual beliefs are based on the premise that human rights transcend laws or cultural traditions. The primacy of human rights has been emphasized by the international community in the International Bill of Human Rights and core human rights instruments, as discussed in Box 4.

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

Box 4 The International Bill of Human Rights and the core human rights instruments

The Universal Declaration of Human Rights (Universal Declaration) \(^{[112]}\) is a non-binding declaration adopted by the UN General Assembly in 1948, and is the most widely recognized human rights instrument. It provides the basis for human rights law, and elements of it have become part of international customary law. Recognizing both the universal nature of the rights, and that their realization requires the involvement of all, the Universal Declaration calls on “all organs of society” to contribute to securing the rights contained in the Universal Declaration. The Universal Declaration, together with the subsequent international conventions spelling out in more detail the content of the rights contained in the Universal Declaration, rests on the founding principle of the inherent dignity of all members of the human family.

The International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights are treaties adopted by the General Assembly in 1966 and thereafter ratified by individual states. They entered into force in 1976. The International Bill of Human Rights refers to the Universal Declaration on Human Rights, the International Covenant on Civil and Political Rights \(^{[102]}\) and the International Covenant on Economic, Social and Cultural Rights \(^{[103]}\), as well as to the optional protocols to the two covenants, one of which aims to abolish the death penalty \(^{[108]}\).

In addition to the International Bill of Human Rights, there are seven core international human rights instruments that also form part of international human rights law and that deal with: the elimination of all forms of racial discrimination \(^{[100]}\), elimination of all forms of discrimination against women \(^{[91]}\), efforts against torture and other cruel, inhuman or degrading treatment or punishment \(^{[90]}\), rights of the child \(^{[93]}\), involvement of children in armed conflict \(^{[105]}\), sale of children, child prostitution and child pornography \(^{[106]}\), protection of migrant workers and their families \(^{[51],[42],[43],[107]}\), protection of all persons from enforced disappearances \(^{[99]}\) and rights of persons with disabilities \(^{[92]}\).

Taken together these instruments form the basis for international standards for universal human rights. The instruments are binding on states that ratify them. Some instruments allow for individual complaints to be lodged, subject to procedural rules outlined in optional protocols.
6.3.1.2 Human rights and social responsibility

Human rights are basic rights to which all human beings are entitled. States have a duty and responsibility to protect human rights. An organization has the responsibility to respect human rights, including in its sphere of influence. Recognition and respect for human rights is widely regarded as essential to the rule of law, to concepts of social justice and fairness and as the basic underpinning of the most essential institutions of societies, such as the judicial system. The value placed on, and the realization of, human rights is widely accepted as a measure of civilization.

6.3.2 Principles and considerations

6.3.2.1 Principles

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

— they are inherent, in that they belong to everyone;
— they are inalienable, in that people cannot consent to giving them up or be deprived of them by governments or any other institutions;
— they are universal, in that they apply to all people regardless of any status;
— they are indivisible, in that no human rights may be selectively ignored; and
— they are interdependent, in that realization of one right contributes to the realization of other rights.

6.3.2.2 Considerations

States have a duty to protect individuals and groups against abuse of human rights, as well as to respect and fulfil human rights within their jurisdiction. It is widely recognized that organizations and individuals have the potential to and do affect human rights, directly and indirectly. Organizations have a responsibility to respect all human rights, irrespective of whether the state is unable or unwilling to fulfil its duty to protect. To respect human rights essentially means to not infringe on the rights of others, and to do no harm. Doing no harm is not merely a passive responsibility for organizations but entails positive steps. To discharge the responsibility to respect human rights requires due diligence. Where the state fails in its duty to protect, an organization may have to take additional measures to ensure that it operates with respect for human rights.

Even though international law primarily binds states, there are some fundamental norms of international criminal law that are binding on all individuals and entail legal liability. These include the prohibition of torture, crimes against humanity, slavery and genocide. Some countries have adopted national legislation in order to prosecute legal entities in national courts for certain international crimes.

Outside the area of international criminal law, human rights instruments and their implementation and enforcement determine the scope of legal obligations for organizations with regard to human rights. However, the scope of responsibility of an organization to respect human rights is broader than its legal obligations in that this responsibility is also shaped by social expectations.

Stakeholders often expect that organizations should not only avoid harm, but also can and should make a positive contribution to realizing human rights where the organization is in a position to do so. The concept of sphere of influence can be used to help develop the scope of an organization's opportunities to support human rights, including with respect to the categories of rights holders and rights where they can have the greatest positive impact. To understand more clearly how the organization may best support human rights, it may analyze what influence it has, and over what parts of its surroundings, within which field of human rights it can have the greatest positive impact and who the rights holders are that would be affected.

In many situations, an organization's sphere of influence and opportunities to support human rights will be greatest with respect to its own operations and workers, with its ability to act gradually declining outward to the supply chain, local communities and beyond. In some cases, organizations may wish to increase their
leverage or sphere of influence through collaboration with other organizations and individuals. Assessment of the opportunities for action and leverage will depend on the particular circumstances, some specific to the organization and some specific to the context in which it is operating (see 7.3.2).

6.3.3 Human rights issue 1: Due diligence

6.3.3.1 Description of the issues

Due diligence, in the context of social responsibility, involves an organization conscientiously and methodically considering the actual and possible negative impacts of its activities, and managing these with a view to minimizing or avoiding the risk of social or environmental harm. In the specific sphere of human rights, it involves managing the risk of harm to human rights with a view to avoiding it. It may also entail influencing the behaviour of others, where they may be the cause of human rights violations. To respect human rights, organizations have a responsibility to exercise due diligence to become aware of, identify, prevent and address actual or potential adverse human rights impacts resulting from their activities and from the relationships associated with these activities.

6.3.3.2 Related actions and/or expectations

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

— a human rights policy for the organization that gives meaningful guidance to those within the organization and those closely linked to the organization;

— means of assessing how existing and proposed activities may affect human rights;

— means of integrating the human rights policy throughout the organization; and

— means of tracking performance over time, to be able to make necessary adjustments in priorities and approach.

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

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

6.3.4 Human rights issue 2: Human rights risk situations

6.3.4.1 Description of the issues

There are certain circumstances and environments where organizations are more likely to face challenges and dilemmas in dealing with human rights issues.

6.3.4.2 Related actions and/or expectations

 Organizations should take specific care when dealing with situations characterized by:
— conflict or extreme political instability, or absence of political and other civil rights, or situations of poverty, drought, extreme health challenges or natural disasters;

— involvement in extractive activities or other activities that might significantly affect natural resources such as water, forests or the atmosphere, and often disrupt communities;

— proximity of operations to communities of indigenous peoples;

— activities that can affect or involve children;

— a culture of corruption;

— complex supply chains that involve work performed on an informal basis without legal protection; or

— a need for extensive measures to ensure security of premises or other assets.

When operating in environments in which one or more of these circumstances apply, organizations are likely to be faced with the need to make difficult and complex judgements on how to conduct themselves and what form of action to take. While there may be no simple formula or solution, an organization should base any decision on respecting, promoting and defending the overall fulfilment of human rights.

In responding, the organization should give thought to the potential consequences of its actions so that the desired objective is actually achieved. In particular, it is important not to compound or create other abuses. A situation’s complexity should not be used as an excuse not to act.

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

**6.3.5.1 Description of the issues**

In its legal sense, complicity has been defined as knowingly providing substantial assistance to the commission of a human rights abuse. In the non-legal meaning of complicity, an organization may be considered to be complicit where it has assisted in the commission of wrongful acts of others and where, had it exercised due diligence, it would or should have known, that those acts would lead to substantial negative impacts. This complicity may include staying silent about, or benefiting from, wrongful acts of others.

Hence, there are three forms of complicity:

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

— **Beneficial complicity** This involves an organization benefiting directly from human rights abuses committed by someone else. Examples include an organization tolerating security forces suppressing a peaceful protest against its activities, or the use of repressive measures while guarding its facilities, or benefiting economically from suppliers’ abuse of fundamental rights at work;

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

**6.3.5.2 Related actions and/or expectations**

A prominent area in respect of potential complicity in human rights abuses relates to security arrangements. In this respect:

— Organizations should verify that their security arrangements respect human rights and are consistent with international norms and standards for law enforcement.

— Procedures should include measures to prevent torture, cruel, inhuman or degrading treatment and the use of excessive force.
— Security personnel (employed or contracted) should be adequately trained, including in adherence to these standards of human rights.

— Organizations should develop clear rules for contracting with security forces and for not hiring security personnel with a record of human rights violations.

— Complaints about security procedures or personnel should be addressed and investigated promptly and, where appropriate, independently.

— Organizations supplying military security or police services should take measures to prevent any human rights violations. Such measures could include adequate training for staff, and oversight and monitoring of staff behaviour.

Organizations can become aware of, prevent and address risks of complicity by integrating the common features of legal and societal benchmarks into their due diligence processes.

6.3.6 Human rights issue 4: Resolving grievances

6.3.6.1 Description of the issues

Even where institutions operate optimally, disputes over the human rights impact of organizations may occur. Effective grievance mechanisms play an important role in the state’s duty to protect human rights. Equally, the organization’s responsibility to respect human rights should include a means for those who believe they have been harmed to bring this to the attention of the organization and seek redress, without losing their right to use available legal mechanisms. Non-state mechanisms should not undermine the strengthening of state institutions, particularly judicial mechanisms, but can offer additional opportunities for recourse and redress.

6.3.6.2 Related actions and/or expectations

An organization should establish remedy mechanisms for use by the organization and its stakeholders. For these mechanisms to be effective they should be:

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

— accessible This means their existence should be publicized and adequate assistance should be provided for aggrieved parties who may face challenges to access regarding language, literacy, awareness, finance, distance, or fear of reprisal.

— predictable Procedures should be clear and known, with a clear time frame for each stage and clarity on the types of process and outcome they can (and cannot) offer, as well as a means of monitoring any outcome.

— equitable Aggrieved parties should have reasonable access to sources of information, advice and expertise necessary to engage in a grievance process on fair and equitable terms.

— rights-compatible The outcomes and remedies should accord with internationally recognized human rights standards.

— transparent Although confidentiality might sometimes be appropriate, the process and outcome should be sufficiently open to public scrutiny and should give priority to the public interest.
6.3.7 Human rights issue 5: Discrimination and vulnerable groups

6.3.7.1 Description of the issues

Discrimination involves selecting certain individuals or groups to deny him, her or them the same treatment or opportunities as others, where that consideration is based on prejudice rather than a legitimate ground. Illegitimate grounds for discrimination include but are not limited to: race, colour, gender, age, nationality or national origin, ethnic or social origin, caste, marital status, sexual orientation, health status, such as HIV/AIDS status, or political affiliation. Certain other grounds, such as disability and pregnancy also often form the basis for undue, prejudicial discrimination. The prohibition of discrimination is one of the most fundamental principles of international human rights law.

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

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

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

6.3.7.2 Related actions and/or expectations

An organization should take care to ensure that it does not discriminate against employees, partners, customers, stakeholders, members and anyone else with which the organization has any contact or can impact.

<table>
<thead>
<tr>
<th>Box 5 Vulnerable groups</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women comprise half of the world population, but they are frequently denied access to resources and opportunities on equal terms with men.</td>
</tr>
<tr>
<td>People with disabilities are often vulnerable, in part because of misperceptions about their skills and abilities.</td>
</tr>
<tr>
<td>Children are a particularly vulnerable segment of society, in part because of their dependent status.</td>
</tr>
<tr>
<td>Indigenous peoples enjoy indigenous rights, which are collective rights granted to enable them to continue their distinct traditional lifestyles. Indigenous rights are established to support indigenous peoples’ and traditional communities’ self-determination and their freedom to make decisions on issues including but not limited to management of land that they traditionally occupy, resources, education, judicial systems and law enforcement.</td>
</tr>
<tr>
<td>Migrants and migrant workers and their families may also be a vulnerable group.</td>
</tr>
<tr>
<td>Other vulnerable groups include people considered to be of ‘low caste’, sometimes called ‘untouchable’, who often suffer discrimination.</td>
</tr>
</tbody>
</table>
It should take particular care not to discriminate against the following vulnerable groups in particular (see also Box 5):

- **Women** Women have the right to enjoy all human rights without discrimination, including in education, employment and economic and social activities as well as the right to decide on marriage, family matters and right to make decisions over their own reproductive health. An organization’s policies and activities should respect women’s rights and promote the equal treatment of women and men in the economic, social and political spheres.  

- **People with disabilities** An organization should contribute to ensuring that men and women with disabilities are accorded dignity, autonomy and full participation in society. For example, organizations should attempt to provide accessible facilities when possible.

- **Children** In taking action that will have or may have effects on children, primary consideration should be given to the best interests of the child. The principles from the Convention on the Rights of the Child, which include non-discrimination, a child’s right to life, survival, development and free expression, should always be respected and taken into account.

- **Indigenous peoples** An organization should consider and respect the rights of indigenous peoples when carrying out activities.

- **Migrants and migrant workers** An organization should respect the rights and contribute to promoting a climate of respect for the rights of migrants, migrant workers and their families.

- **Others** An organization should respect the rights of all people, regardless of caste or class.

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

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

#### 6.3.8.1 Description of the issues

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

#### 6.3.8.2 Related actions and/or expectations

An organization should always respect individual rights including the right to:

- life of individuals;
- freedom of opinion and expression, and should not aim to suppress anyone’s views or opinions, even when the person expresses criticism of the organization internally or externally;
- freedom of peaceful assembly and of association;
- seek, receive and impart information and ideas through any means, regardless of national borders; and
- due process and the right to a fair hearing before taking any internal disciplinary measures. Any disciplinary measures should be proportionate and not involve physical punishment or inhuman or degrading treatment.
6.3.9 Human rights issue 7: Economic, social and cultural rights

6.3.9.1 Description of the issue

Every person, as a member of society, has economic, social and cultural rights indispensable for his or her dignity and personal development. These rights include access without discrimination to health, education, work, food, religion and culture, and genuine opportunities to participate without discrimination in decision-making that supports positive practices and discourages negative practices concerning health, education, work, food, religion and culture.[103]

6.3.9.2 Related actions and/or expectations

Organizations have a responsibility to respect the enjoyment of economic, social and cultural rights. An organization should respect these rights by exercising due diligence to ensure that it does not engage in actions that obstruct or impede the enjoyment of such rights. An organization should also support the enjoyment of such rights when appropriate. An organization should bear in mind the different roles and capacities of governments, organizations and individuals to provide these rights. An organization should acknowledge that everyone has the right to an education, health, a standard of living adequate for the physical and mental health and well-being of himself or herself and family. This includes food, clothing, housing, medical care and necessary social protection, such as the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his or her control.

An organization should also base actions on the ideal that education should be directed to the full development of the human personality and dignity.

Organizations can contribute to respect for these rights by refraining from actions that obstruct or impede the realization of such rights, and more positively by helping to secure them when appropriate. Two such examples are given below.

— An organization should not directly or indirectly limit or deny access to an essential product or resource, such as water. For example, production processes should not compromise the supply of scarce potable water resources.

— An organization should respect everyone's right to enjoy the highest attainable standard of physical and mental health. To this end, an organization should assess the possible impacts of its activities, products and services, as well as new projects, on human rights and health and safety, including those of the local population, consumers and customers.

Economic, social and cultural rights should also be considered in the local context of the rights holders. Further guidance on related actions and expectations is provided in 6.8 on community involvement and development.

6.3.10 Human rights issue 8: Fundamental rights at work

6.3.10.1 Description of the issue

The International Labour Organization (ILO) has identified and designated fundamental rights at work[19]. These include:

— freedom of association and effective recognition of the right to collective bargaining[27][66];

— the elimination of all forms of forced or compulsory labour[15][25];

— the effective abolition of child labour[44][45][79][80]; and

— the elimination of discrimination in respect of employment and occupation[20][22][23].
6.3.10.2 Related actions and/or expectations

Although these rights are legislated for in many jurisdictions, organizations should independently ensure that they address the following issues:

- **freedom of association and collective bargaining** [27][68] Representative organizations formed or joined by workers should be recognized for purposes of collective bargaining. Terms and conditions of employment may be fixed by voluntary collective negotiation where workers so choose. Workers’ representatives should be given appropriate facilities that will enable them to do their work effectively and allow them to perform their role without interference. Collective agreements should include provisions for meaningful negotiations. See 6.4 for further information, particularly about how freedom of association and collective bargaining relate to social dialogue.

- **forced labour** [15][25] An organization should not engage in or benefit from any use of forced or compulsory labour. No work or service should be exacted from any person under the threat of any penalty or when the work is not conducted voluntarily. An organization should not engage or benefit from prison labour, unless the prisoners have been convicted in a court of law and their labour is under the supervision and control of a public authority. Further, prison labour should not be used by private organizations, unless performed on a voluntary basis, as evidenced by, among other things, fair and decent conditions of employment.

- **child labour** [44][45][79][80] Organizations should not engage in or benefit from any use of child labour. The minimum age for employment is determined through international instruments. International labour standards establish a minimum age of 15 years in general, and 14 years of age in some developing countries (see Table 3). Light work that does not harm the child or interfere with school attendance or with other activities necessary to the child’s full development (such as recreational activities) is not considered child labour. Children and young persons under 18 should not be employed in any work that, by its nature or the circumstances by which it is carried out, is likely to harm their health, safety or morals. When an organization discovers child labour in its operations or sphere of influence, it should not only ensure that the child is removed from work but also that appropriate alternatives, in particular education, are provided to the child.

- **non-discrimination** [20][22][23] Organizations should check that their employment policies are free of gender, ethnic, racial or other bias and that earnings, employment conditions and hiring policies are based on the requirements of the job. Organizations should also take steps to prevent harassment in the workplace.
ILO conventions provide the framework for national law to prescribe a minimum age for admission to employment or work that must not be less than the age for completing compulsory schooling, and in any case not less than 15 years. In countries where economic and educational facilities are less well developed, the minimum age may be as low as 14 years. Exception may also be made from 13 or 12 years for "light work". The minimum age for hazardous work — work that is likely to harm the health, safety or morals of the child as a consequence of its nature or the circumstances under which it is carried out — is 18 years of age for all countries (see Table 3).

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

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

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

<table>
<thead>
<tr>
<th>Table 3 — Minimum age for admission to employment or work</th>
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<tbody>
<tr>
<td>Developed countries</td>
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<tr>
<td>----------------------</td>
</tr>
<tr>
<td>Regular work</td>
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<td></td>
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<tr>
<td>Hazardous work</td>
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<tr>
<td>Light work</td>
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6.4 Labour practices

6.4.1 Overview of labour practices

6.4.1.1 Organizations and labour practices

The labour practices of an organization encompass all policies and practices relating to work performed within, by or on behalf of the organization.
Labour practices extend beyond the relationship of the organization with its direct employees or the responsibilities that the organization has at a workplace that it owns or directly controls. Labour practices include the responsibilities of the organization for work performed on its behalf by others, including subcontracted work.

Labour practices include the recruitment and promotion of workers; disciplinary and grievance procedures; the transfer and relocation of workers; termination of employment; training and skills development; health, safety and industrial hygiene; and any policy or practice affecting conditions of work, in particular working time and remuneration. Labour practices also include the recognition of worker organizations and representation and participation of both worker and employer organizations in collective bargaining, social dialogue and tripartite consultation (see Box 6) to address social issues related to employment.

6.4.1.2 Labour practices and social responsibility

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

6.4.2 Principles and considerations

6.4.2.1 Principles

A fundamental principle in the ILO's 1944 Declaration of Philadelphia is that labour is not a commodity. This means that women and men workers should not be treated as a factor of production and subjected to the same market forces that apply to commodities. The inherent vulnerability of workers and the need to protect their basic rights is reflected in the Universal Declaration of Human Rights and the International Covenant on Economic, Social and Cultural Rights. The principles involved include the right of everyone to gain a living by freely chosen work, and the right to just and favourable conditions of work.

6.4.2.2 Considerations

The human rights recognized by the ILO as constituting fundamental rights at work are addressed in 6.3.10. These include the right of all workers and employers to form or join their own organizations to advance or defend their own interests; the right of workers to collectively bargain with their employer; the right to be free from discrimination with respect to employment or occupation, as well as the prohibition of child labour and forced labour. These rights are expressed in eight conventions referred to as the Core Conventions. Many other ILO conventions and recommendations complement and reinforce various provisions in the Universal Declaration of Human Rights and its two covenants mentioned in Box 4 and can be used as a source of practical guidance on the meaning of various human rights.

The primary responsibility for ensuring fair and equitable treatment for workers' lies with governments. This is achieved through adopting legislation consistent with the Universal Declaration of Human Rights and the principles underlying relevant ILO labour standards, enforcing those laws, and ensuring that workers and organizations have the necessary access to justice. Labour laws and practices will vary from country to country.

Where governments have failed to legislate, organizations operating in those environments should abide by the principles underlying these international instruments. Where national law is adequate but government enforcement is inadequate, organizations should abide by the law. It is important to distinguish between the government in its role as organ of state and the role of government in its role as an employer. Government bodies or state-owned organizations have the same responsibilities for their labour practices as other organizations, and they have other responsibilities because they create and apply laws and regulations and administer justice.
6.4.3 Labour practices issue 1: Employment and employment relationships

6.4.3.1 Description of the issue

The significance of employment for human development is universally accepted. As employers, organizations contribute to one of the most widely accepted objectives of society, namely the improvement of standards of living through full and secure employment.

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

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

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

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

6.4.3.2 Related actions and/or expectations

An organization should:

- be confident that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed;
- not seek to avoid the obligation that law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under law;
- recognize the importance of secure employment to both the individual worker and to society. Use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal;
- provide reasonable notice, timely information and, with worker representatives where they exist, jointly consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its operations, such as closures that affect employment;
- ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practices including on the grounds of race, colour, gender, age, nationality or national origin, ethnic or social origin, caste, marital status, sexual orientation, disability, health status such as HIV/AIDS status or political affiliation;
- not engage in arbitrary or discriminatory dismissal practices;
contract out work only to organizations that are legally recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide decent working conditions. An organization should not use labour intermediaries who are not legally recognized or make other arrangements for the performance of work that do not confer legal rights on those performing the work. In this regard, an organization should take steps to confirm that the organizations with which it deals, for instance suppliers and sub-contractors, are legitimate organizations whose labour practices require that all work be performed within the appropriate legal and institutional framework;

— not benefit from unfair, exploitative or abusive labour practices of their partners, suppliers or sub-contractors. An organization should make reasonable efforts to encourage organizations in its supply chain or in the value chain to follow responsible labour practices, recognizing that a high level of influence is likely to correspond to a high level of responsibility to exercise that influence. Depending upon the situation and influence, reasonable efforts could include establishing contractual obligations on suppliers and sub-contractors; making unannounced visits and inspections; and exercising due diligence in supervising contractors and intermediaries. Where suppliers and sub-contractors are expected to comply with a code of labour practice, the code should be consistent with the Universal Declaration of Human Rights and the principles underlying relevant ILO labour standards (see 7.6.6 for additional information about responsibilities in the supply chain); and

— where operating internationally, endeavour to increase the employment, occupational development, promotion and advancement of nationals of the host country. This includes sourcing and distributing through local enterprises where practical.

Box 7 The International Labour Organization

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

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

6.4.4.1 Description of the issue

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

Conditions of work greatly affect the quality of the life of workers and their families, and also economic and social development. Fair and appropriate consideration should be given to the quality of conditions of work.
Social protection refers to all legal guarantees and organizational policies and practices to mitigate the reduction or loss of income in case of employment injury, illness, maternity, parenthood, old age, unemployment, disability or any other financial hardship. Social protection plays an important role in preserving human dignity and establishing a sense of fairness and social justice. Generally, it is the primary, but not exclusive, responsibility of the state.

6.4.4.2 Related actions or expectations

An organization should:

- ensure that the conditions of work comply with national laws and regulations and are consistent with relevant international labour standards;
- respect higher levels of provision established through other applicable legally binding collective agreements;
- observe at least those minimum provisions defined in international labour standards as established by the ILO, especially where national legislation is silent;
- provide decent conditions of work in respect of wages, hours of work, weekly rest, holidays, health and safety, maternity protection and ability to combine work with family responsibilities;
- provide conditions of work that are comparable with those offered by similar employers in the locality concerned and that permit work-life balance;
- provide wages and other conditions of work in accordance with national law and practice, for example, as included in relevant collective bargaining. An organization should pay wages at least adequate for the needs of workers and their families. In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups. It should also consider economic factors, including the requirements of economic development, levels of productivity and the desirability of attaining and maintaining a high level of employment. In determining wages and working conditions that reflect these considerations, the organization should bargain collectively with the workers where they so wish;
- provide equal pay for work of equal value;
- pay wages directly to the workers concerned, subject only to any restrictions or deductions permitted by law or collective agreement;
- recognize that, within the context of the country in which it is operating, if it has obligations concerning the provision of social protection for workers, it should comply with these obligations;
- respect the right of male and female workers to adhere to normal or agreed working hours established in law, regulations or collective agreements. It should also provide workers with weekly rest and paid annual leave. It should also provide workers with weekly rest and paid annual leave;
- compensate workers for overtime in accordance with national law and practice. When requesting workers to work overtime, an organization should take into account the interests, safety and well-being of the workers concerned and any hazards inherent in the work. An organization should respect laws and regulations prohibiting mandatory and non-compensated overtime, and always respect the basic human rights of workers concerning forced labour;
- wherever possible allow observance of national or religious traditions and customs with respect to weekly rest.
6.4.5 Labour practices issue 3: Social dialogue

6.4.5.1 Description of the issue

Social dialogue includes all types of negotiation, consultation or exchange of information between or among representatives of governments, employers and workers, on subjects of common interest relating to economic and social issues. It could take place between employer and employee representatives, on matters affecting their interests, and could also include governments, where broader issues, such as legislation and national social policy, are at stake.

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

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

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

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

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

International social dialogue is a growing trend, and includes European works councils and global dialogue and agreements between organizations operating internationally and international trade union organizations.

6.4.5.2 Related actions or expectations

An organization should recognize the importance for organizations of social dialogue institutions and applicable collective bargaining structures, including at the international level;

not oppose or discourage the exercise by workers of their right to form or join their own organizations to advance or protect their interests or to bargain collectively;

not dismiss or otherwise discriminate against workers, threaten to relocate or outsource jobs or to obstruct workers who seek to form or join their own organizations and to bargain collectively;

where changes in operations would have major employment effects, an organization should provide reasonable notice to the appropriate government authorities and representatives of the workers so that the implications may be examined jointly to mitigate adverse impacts to the greatest possible extent;
as far as possible, and to the extent that is reasonable and non-disruptive, provide duly designated worker representatives with access to authorized decision makers, access to workplaces, and to the workers they represent, to facilities necessary to perform their role and to information that will allow them to have a true and fair picture of the organization's finances and activities; and

not encourage governments to restrict the exercise of the internationally recognized rights of freedom of association and collective bargaining nor participate in incentive schemes based on such restrictions.

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

6.4.6 Labour practices issue 4: Health and safety at work

6.4.6.1 Description of the issue

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

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

Socially responsible health and safety practices can reduce costs, improve well-being and morale of workers and increase productivity.

6.4.6.2 Related actions or expectations

An organization should:

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

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

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

— provide the safety equipment needed for the prevention of occupational diseases and accidents, as well as for dealing with emergencies;

— reduce or eliminate risk, by recording and investigating all health and safety incidents and problems raised by workers;

— understand the specific and sometimes different ways in which women and men are affected by occupational safety and health (OSH) risks, as well as the ways people with disabilities may be affected;

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

— recognize that psychosocial hazards in the workplace may contribute or lead to stress and occupational illness;
— provide adequate training in all relevant issues to all relevant personnel;

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

— adopt health, safety and environment systems that are based on the participation of the workers concerned and that recognize and respect the rights of workers to:

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

— freely inquire into and to be consulted on all aspects of their health and safety related to their work;

— refuse work that is reasonably considered to pose an imminent or serious danger to their life or health or to the lives and health of others;

— seek outside advice;

— report health and safety matters to the relevant authorities;

— participate in health and safety processes and decisions; and

— be free of the threat of reprisals for doing any of these things.

Box 8 Joint labour-management health and safety committees

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

— gather information;

— develop and disseminate safety manuals and training programmes;

— report, record and investigate accidents; and

— inspect and respond to problems raised by employees.

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

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

6.4.7.1 Description of the issue

Human development includes the process of enlarging people's choices by expanding human capabilities and functioning, thus enabling women and men to lead long and healthy lives, to be knowledgeable and to have a decent standard of living. Human development also includes access to political, economic and social opportunities for being creative and productive and for enjoying self-respect and a sense of belonging to a community and contributing to society.
Employers can use workplace policy and initiatives to further human development by addressing important social issues, such as fighting discrimination, balancing family responsibilities and promoting health and well-being. They can also use workplace policy and initiatives to increase the capacity and employability of individuals. Employability refers to the experiences, competencies and qualifications that increase an individual's capacity to secure and retain decent work. Organizations have every interest in facilitating the education, training and lifelong learning of workers. These actions contribute significantly to promoting the interests of the organizations themselves – as well as those of the individual workers, the economy and society as a whole – in terms of the capacities, motivation, effectiveness, productivity and overall performance of the men and women whom they employ.

6.4.7.2 Related actions or expectations

An organization should:

- provide workers with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis;
- ensure that, when necessary, workers are helped to transition to new employment through skills recognition systems;
- respect the family responsibilities of workers by providing reasonable working hours and, through other policies and facilities when possible, such as childcare facilities and parental leave, that can help workers achieve a proper work-life balance;
- not discriminate on the basis of race, colour, gender, age, nationality or national origin, ethnic or social origin, caste, marital status, sexual orientation, disability, health status such as HIV/AIDS status or political affiliation in employment practices; this includes recruitment, selection, access to training, promotion and termination;
- take positive actions to provide for the protection and advancement of vulnerable groups such as indigenous and migrant workers as well as workers with disabilities (see Box 5);
- consider establishing or participating in programmes that address issues such as youth unemployment, the under-employment of women and the under-representation of women in senior positions; and establish joint labour-management programmes that promote health and well-being.

6.5 The Environment

6.5.1 Overview of the environment

6.5.1.1 Organizations and the environment

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

6.5.1.2 The environment and social responsibility

Society is facing many environmental challenges including the depletion of natural resources, pollution, climate change, destruction of habitats, loss of species and the collapse of whole ecosystems. As the world population grows and consumption increases, these issues are becoming increasing threats to human security, and the health and well-being of society. Environmental issues at the local, regional and global level are interconnected. Addressing them requires a comprehensive, systematic and collective approach.
Environmental responsibility is a precondition for the survival and prosperity of human beings. It is therefore an important aspect of social responsibility. Environmental issues are closely linked to human rights, community involvement and development, and other social responsibility core subjects. They also require due consideration of education, as environmental education is fundamental in promoting the development of sustainable societies and lifestyles.

6.5.2 Principles and considerations

6.5.2.1 Principles

An organization should respect and promote the following environmental principles:

— **environmental responsibility** Along with meeting national statutory and regulatory requirements, an organization should accept responsibility for the environmental burdens caused by its activities, products and services in rural or urban areas and the broader natural environment. It should act to improve its own performance, as well as performance within its control or sphere of influence.

— **precautionary approach** An organization should support a precautionary approach to environmental challenges. Where there are threats of serious or irreversible damage, lack of full scientific certainty should not be used as a reason for postponing cost-effective measures to prevent environmental degradation (see Principle 15 of the Rio Declaration [114]). When carrying out human health and environmental risk assessments, conservative assumptions should be made to address uncertainties or data gaps.

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

— **polluter pays** An organization should bear the cost of pollution caused by its activities, products and services according to the extent of either the environmental burden to society and the remedial action required, or the degree to which the pollution exceeds an acceptable level (see Principle 16 of the Rio Declaration [114]). An organization should use the polluter pays principle to internalize the cost of pollution and quantify the economic and environmental benefits of preventing pollution rather than mitigating its impacts.

6.5.2.2 Considerations

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

— **life cycle management** This approach links the economic, social and environmental dimensions of activities, products and services throughout their life cycle – from raw materials and energy generation, through production and use, to end-of-life disposal or recovery. An organization should consider the environmental impacts of activities, products and services over their life cycle.

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

— **a product-service system approach** This can be used to shift the focus from selling or providing products to selling or providing a system of products and services that jointly fulfill consumer needs. Product-service systems include product lease, product renting or sharing, product pooling and pay-for-service. Such systems can reduce material use, decouple revenues from material flows, and involve
stakeholders in promoting extended producer responsibility through the life cycle of the product and accompanying service.

— **use of environmentally sound technologies and practices** An organization should seek to adopt and, where appropriate, promote the development and diffusion of environmentally sound technologies and services (see Principle 9 of the Rio Declaration [114]).

— **sustainable procurement** In its purchasing decisions, an organization should take into account the environmental and social performance of the product or service being procured, over its entire life cycle, and where possible should prioritize environmental and social performance on the basis of eco-labelling criteria.

### 6.5.3 Environmental issue 1: Prevention of pollution

#### 6.5.3.1 Description of the issue

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

— **emissions to air** An organization’s emissions to air of pollutants such as lead, mercury, volatile organic compounds (VOCs), sulphur dioxide (SO$_2$), nitrogen oxides (NO$_x$), dioxins, particulates and ozone-depleting substances can cause environmental and health impacts that can affect men and women differently. These emissions may come directly from an organization’s facilities, or be caused indirectly by the use of its products or services or the generation of the electricity it consumes.

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

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

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

— **other identifiable forms of pollution** An organization’s activities, products and services may cause other forms of pollution that negatively affect the health and well-being of communities, and that can affect men and women differently. These include noise, odour, visual, vibration, radiation, infectious agents (for example, viral or bacterial), non-point source emissions and biological hazards (for example, invasive species).

#### 6.5.3.2 Related actions and/or expectations

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

— identify the sources of pollution and waste related to its activities, products and services. These can include emissions to air, discharges to water and land, waste disposal, release of toxic and hazardous chemicals and other forms of pollution;

— measure, record and report on its significant sources of pollution;
implement measures aimed at preventing pollution and waste, using the waste reduction hierarchy, and ensuring proper management of unavoidable pollution and waste;¹¹⁶

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

— implement a programme to systematically identify and prevent, within its sphere of influence, the use of banned chemicals and, where possible, the use of chemicals identified by scientific bodies and the public as of being of concern. Chemicals to avoid include, but are not limited to: ozone-depleting substances, persistent organic pollutants (POPs)¹²³ and chemicals covered under the Rotterdam Convention,¹²⁴ hazardous pesticides (as defined by the World Health Organization), and chemicals defined as carcinogenic (including exposure to smoke from tobacco products), mutagenic, as well as chemicals that affect reproduction, are endocrine disrupting, or persistent, bio-accumulative and toxic (PBTs); and

— implement a chemical accident prevention and preparedness programme and an emergency plan covering accidents and incidents both on- and off-site, and involving all relevant stakeholders (including workers, partners, authorities and local communities). This includes, among other matters, hazard identification and risk evaluation, notification procedures and communication systems, as well as public education and information.

6.5.4 Environmental issue 2: Sustainable resource use

6.5.4.1 Description of the issue

To ensure the availability of resources in the future, current patterns of consumption and production need to change so that they operate within the Earth's carrying capacity. The sustainable use of a resource means that it is used at a rate that is less than, or equal to, its rate of natural replenishment. An organization can progress towards sustainable resource use by using electricity, fuels, raw and processed materials, land and water more responsibly, and by combining or replacing non-renewable with renewable resources. Three key areas for efficiency improvements are:

— **energy efficiency** An organization can implement energy efficiency programmes to reduce the energy demand for buildings, transportation, production processes, appliances and electronic equipment and the provision of services. Efficiency improvements in energy use also need to complement efforts to advance sustainable use of alternative resources such as biomass.

— **water conservation and access to water** An organization can conserve water and make decisions that protect fair and sustainable access to freshwater resources within its watershed. Water, including the provision of safe, reliable drinking water and sanitation services, is a fundamental human need and a basic human right. The Millennium Development Goals (Box 12) include the provision of sustainable access to safe drinking water.

— **materials efficiency** An organization can implement materials efficiency programmes to reduce the environmental burden caused by the use of raw materials for production processes or for finished products used in its activities and/or in the delivery of its services. Materials use causes numerous direct and indirect environmental burdens, associated, for example, with the impact on ecosystems of mining and forestry, and the emissions resulting from the use, transport and processing of materials.

6.5.4.2 Expectations and/or related actions

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

— identify the sources of energy, water and other material usage;

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

— implement resource efficiency measures to reduce its use of energy, water and other materials, considering best practice indicators and other benchmarks;
1757 — complement or replace non-renewable resources with alternative renewable and low impact sources; and
1758 — manage water resources to ensure fair access for all users within a watershed.

6.5.5 Environmental issue 3: Climate change mitigation and adaptation

6.5.5.1 Description of the issue

1761 It is recognized that greenhouse gas (GHG) emissions from human activities, such as carbon dioxide (CO₂) and methane (CH₄), are the very likely cause of global climate change, which is having significant impacts on the natural and human environment.¹⁴ Among the trends observed and anticipated are: rising temperatures, changes in rainfall patterns, more frequent occurrences of extreme weather events, rising sea levels, and changes to ecosystems, agriculture and fisheries. It is anticipated that climate change may pass a point beyond which changes would be far more drastic and difficult to address.

1767 Every organization is responsible for some GHG emissions (either directly or indirectly) and will be impacted in some way by climate change. There are implications for organizations both in terms of minimizing their own GHG emissions (mitigation), as well as planning for a changing climate (adaptation). Adapting to climate change has social implications in the form of impacts on health, prosperity and human rights.

6.5.5.2 Expectations and/or related actions

6.5.5.2.1 Climate change mitigation

1773 To mitigate climate change impacts related to its activities, products and services, an organization should:
1774 — identify the sources of direct and indirect GHG emissions and define its boundaries (scope) of responsibility;
1776 — measure, record and report on its significant GHG emissions, preferably using methods defined in internationally agreed standards (see Annex A for some examples of initiatives and standards);
1778 — implement measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and sphere of influence;
1780 — reduce its dependence on fossil fuels and make use of low-emission technologies and renewable energy with the aim of reducing the life cycle GHG emissions, bearing in mind the possible environmental and social consequences of increased use of such sources;
1783 — prevent the release of GHG emissions (particularly those also causing ozone depletion) from processes or equipment including heating, ventilation and air conditioning units;
1785 — aim for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through carbon capture or by supporting emissions reduction programmes; and
1787 — consider opportunities for emissions trading, similar market instruments and development mechanisms that use recognized methodologies and are provided under international agreements such as the UN Framework Convention on Climate Change (UNFCCC)¹⁰⁴.

6.5.5.2.2 Climate change adaptation

1790 To reduce vulnerability to climate change, an organization should:
1792 — consider future climate projections to identify risks and integrate climate change adaptation into its decision making. This should be done to implement responsive measures to existing or anticipated impacts and to increase the capacity of stakeholders within its sphere of influence to adapt; and
identify opportunities to avoid or minimize damage from natural disasters associated with climate change and take advantage of opportunities, where possible, to adjust for changing conditions.

### Box 9 Examples of adaptation actions, taken by public organizations and others

Examples include:

- planning for land use, zoning and infrastructure design and maintenance taking account of the implications of a changing climate and greater climatic uncertainty, and the possibility of increasingly severe weather including floods, high winds or intense heat; and
- developing agricultural, industrial, medical and a range of other technologies and techniques and making them accessible to those in need, ensuring the security of drinking water, sanitation, food and other resources critical to human health.

### 6.5.6 Environmental issue 4: Protection and restoration of the natural environment

#### 6.5.6.1 Description of the issue

Over the past 50 years, human activity has changed ecosystems more rapidly and extensively than in any comparable period in history. Rapidly growing demand for natural resources has resulted in a substantial and often irreversible loss of habitat and the diversity of life on earth \[81\]. Vast areas – both urban and rural – have been transformed by human action.

An organization can become more socially responsible by acting to protect and restore the natural environment and its ecosystems with their provisioning services (for example, food and water), regulating services (for example, climate regulation), cultural services (for example, recreation) and supporting services (for example, soil formation) \[81\]. Key aspects of this issue include:

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

- **valuing and protecting biodiversity** Biodiversity is the variety of life in all its forms, levels and combinations. This includes ecosystem diversity, species diversity and genetic diversity \[118\]. Protecting biodiversity aims to ensure the survival of terrestrial and aquatic species, genetic variability and natural ecosystems \[119\][120]\.

- **using land and natural resource sustainably** An organization’s land use projects may protect or degrade habitat, water, soils and ecosystems \[121\][122]\.

- **advancing environmentally sound urban and rural development** Decisions and operations of organizations can have significant impacts on the urban and/or rural environment and its related ecosystems. These can be associated with, for example, urban planning, building and construction, transport systems, waste and sewage management, and agricultural techniques applied.

#### 6.5.6.2 Expectations and/or related actions

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

- identify potential adverse impacts on ecosystem services and biodiversity and take measures to eliminate or minimize these impacts;
— where feasible and appropriate, participate in market mechanisms to internalize the cost of environmental burdens caused and create economic value in protecting ecosystem services;

— give highest priority to avoiding the loss of natural ecosystems, then to restoring ecosystems, and finally, if the former two actions are not possible, to compensating for losses through actions that will lead to a net gain in ecological services over time;

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

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

— adopt planning, design and operating practices considering the possible environmental burdens resulting from its land use decisions, including decisions related to agricultural and urban development;

— incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of the built environment;

— adopt sustainable agricultural, fishing, animal welfare and forestry practices as defined in leading standards and certification schemes;

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

— avoid approaches that lead to the extinction of species or the distribution or proliferation of invasive species.

6.6 Fair operating practices

6.6.1 Overview of fair operating practices

6.6.1.1 Organizations and fair operating practices

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

Fair operating practice issues arise in the areas of anti-corruption, responsible involvement in the public sphere, fair competition, promoting social responsibility in relations with other organizations and respect for property rights.

6.6.1.2 Fair operating practices and social responsibility

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

6.6.2 Principles and considerations

Behaving ethically is fundamental to establishing and sustaining legitimate and productive relationships between organizations. Therefore, observance, promotion and encouragement of standards of ethical behaviour underlie all fair operating practices. Preventing corruption and responsible political involvement depend on respect for the rule of law, adherence to ethical standards, accountability and transparency. Fair competition and respect for property rights cannot be achieved if organizations do not deal with each other honestly, equitably and with integrity.
6.6.3 Fair operating practices issue 1: Anti–corruption

6.6.3.1 Description of the issue

Corruption is the abuse of entrusted power for illegitimate gain. Corruption has two aspects, active and passive (for example, offering a bribe and accepting a bribe). Corruption can take many forms and may be gender-related (for example, bribery of domestic and foreign public officials, bribery in the private sector, provision of sexual favours, conflict of interest, fraud, money laundering and unfair trading influence).

Corruption undermines an organization’s ethical context and makes it liable to criminal prosecution, as well as civil and administrative sanctions. Corruption can result in the violation of human rights, the erosion of political processes and damage to the environment. It can also distort competition, distribution of wealth and economic growth.

6.6.3.2 Related actions and/or expectations

To prevent corruption and bribery, an organization should:

⎯ identify the risks of corruption and implement, apply and improve policies and practices that counter corruption, facilitation payments, bribery and extortion;

⎯ provide leadership, commitment and oversight;

⎯ support workers and agents in their efforts to eradicate bribery and corruption and provide incentives for progress;

⎯ train and raise the awareness of female and male employees and agents about corruption and how to counter corruption;

⎯ verify and confirm that the remuneration of its employees and agents is appropriate and for legitimate services only;

⎯ encourage employees and agents to report violations of the organization’s policies by adopting mechanisms that enable reporting without fear of reprisal or dismissal from employment;

⎯ bring violations of the criminal law to the attention of the relevant law enforcement authorities; and

⎯ work to oppose corruption by influencing others to adopt similar anti-corruption practices.

6.6.4 Fair operating practices issue 2: Responsible political involvement

6.6.4.1 Description of the issue

Organizations can support the public political process and encourage the development of public policy that benefits society at large. Organizations should avoid behaviour, such as manipulation, intimidation and coercion, that can erode the public political process.

6.6.4.2 Related actions and/or expectations

An organization should:

⎯ train and raise the awareness of female and male employees and agents about responsible political involvement and contributions;

⎯ be transparent regarding its activities related to lobbying, political contributions and political involvement;
establish policies and guidelines to manage the activities of people retained to advocate on the organization’s behalf;

— avoid political contributions that amount to an attempt to control policymakers in favour of a specific cause; and

— avoid lobbying activities that involve misinformation, misrepresentation, threat or compulsion.

6.6.5 Fair operating practices issue 3: Fair competition

6.6.5.1 Description of the issue

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

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

6.6.5.2 Related actions and/or expectations

To promote fair competition, an organization should:

— conduct its activities in a manner consistent with competition legislation and co-operate with competition authorities;

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

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

— support public policies that encourage competition, including anti-trust and anti-dumping practices and local regulations.

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

6.6.6.1 Description of the issue

An organization, including public organizations, can influence other organizations through the exercise of its procurement and purchasing decisions and more broadly along the value chain, as well as through leadership and mentorship to promote broader-scale adoption and support of principles and practice of social responsibility. It can also stimulate demand for socially responsible products and services. These actions should not be viewed as replacing the role of authorities to implement and enforce laws and regulations.

6.6.6.2 Related actions and/or expectations

An organization should:

— incorporate ethical, social, environmental and gender equality criteria, including health and safety, in its purchasing, distribution and contracting policies;
encourage other organizations to adopt similar policies, without indulging in anti-competitive behaviour in so doing;

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

consider providing support to SMOs, including assisting them with raising awareness on social responsibility issues, best practice and additional assistance where appropriate; and

actively participate in raising the awareness of organizations with which it has relationships on social responsibility issues and principles.

6.6.7 Fair operating practices issue 5: Respect for property rights

6.6.7.1 Description of the issue

Property rights cover both physical property and intellectual property and include interest in land, and other physical assets, copyrights, patents, funds, moral rights and other rights. They also extend to rights that may not be recognized in law, such as traditional knowledge of specific groups, such as indigenous peoples, or the intellectual property of employees or others.

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

6.6.7.2 Related actions and/or expectations

An organization should:

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

— conduct proper investigations to be confident it has legitimate ownership to use or dispose of property;

— not engage in activities that violate property rights, including misusing a dominant position, counterfeiting and piracy, or that otherwise infringe consumer interests; and

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

— consider the interests of society, human rights and basic needs of the individual when exercising and protecting their intellectual and physical property rights.

6.7 Consumer issues

6.7.1 Overview of consumer issues

6.7.1.1 Organizations and consumer issues

Organizations that provide products or services to consumers and customers have responsibilities to those consumers and customers. These responsibilities include providing education and accurate information, using fair, transparent and helpful marketing and contractual processes and promoting sustainable consumption. They also involve minimizing risks from the use of products or services, through design, manufacturing, distribution, information provision, support services and recall procedures. Many organizations collect or handle personal information and have a responsibility to protect the security and privacy of that information.

Organizations have significant opportunities to contribute to sustainable consumption and sustainable development through the products and services they offer and the information they provide, including information on use, repair and disposal.
6.7.1.2 Consumer issues and social responsibility

Consumer issues regarding social responsibility are related to fair marketing practices, protection of health and safety, sustainable consumption, dispute resolution and redress, data and privacy protection, access to essential products and services, and education. The UN Guidelines for Consumer Protection provide fundamental information on consumer issues and sustainable consumption.

Box 10 UN Guidelines for Consumer Protection

The UN Guidelines for Consumer Protection is the most important international document in the realm of consumer protection. The UN General Assembly adopted these Guidelines in 1985 by consensus. In 1999 they were expanded to include provisions on sustainable consumption. They call upon states to protect consumers from hazards to their health and safety, promote and protect the economic interests of consumers, enable consumers to make informed choices, provide consumer education, make available effective consumer redress, promote sustainable consumption patterns and guarantee freedom to form consumer groups.[11]

6.7.2 Principles and considerations

6.7.2.1 Principles

There are a number of principles that should guide socially responsible consumer practices:

principles drawn from the eight consumer rights that underpin the UN Guidelines for Consumer Protection[11]: Although these guidelines were written for states, they provide guidance on the underlying values of consumer protection, which can be useful to organizations as they analyze their consumer issues. These principles recognize the right to:

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

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

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

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

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

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

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

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

— additional principles:
— **respect for the right to privacy** This is drawn from the Universal Declaration of Human Rights, Article 12 \[112\], which states that no one shall be subjected to arbitrary interference with her or his privacy, family, home or correspondence, or to attacks upon her or his honour and reputation, and that everyone has the right to the protection of the law against such interference or attacks; and

— **the precautionary approach** This is drawn from the Rio Declaration on Environment and Development, which states that where there are threats of serious or irreversible damage to the environment or human health, lack of full scientific certainty should not be used as a reason for postponing measures to prevent environmental degradation or damage to human health \[114\].

— **promotion of gender equality and empowerment of women** This is drawn from the Millennium Development Goals and provides an additional basis on which to analyse consumer issues and prevent perpetuation of gender stereotypes (see Box 12).

### 6.7.2 Considerations

Although it is the primary responsibility of the state to ensure that the right to satisfaction of basic needs is respected, an organization can contribute to the fulfilment of this right. Particularly in areas where the state, as represented by the government, does not or cannot adequately satisfy people’s basic needs, organizations should be sensitive to the impact of their actions on people’s ability to satisfy those needs. They should also avoid actions that would jeopardize this ability.

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

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

#### 6.7.3.1 Description of the issue

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

Details of products and services provided by suppliers play an important role in purchasing decisions because this information may provide the only data readily available to consumers. Unfair, incomplete or misleading marketing and information can result in purchase of products or services that do not meet consumer needs and result in waste of money, resources and time \[82][84] and may even be hazardous to the consumer or the environment.

#### 6.7.3.2 Related actions and/or expectations

When communicating with consumers, an organization should:

— not engage in any practices that are deceptive, misleading, fraudulent or unfair, including omission of critical information;

— clearly identify advertising and marketing;

— openly disclose total prices and taxes, terms and conditions of the products and services as well as any accessories required for use and delivery costs. When offering consumer credit, provide details of the actual annual interest rate as well as the average percentage rate charged (APR), which includes all the costs involved, amount to be paid, number of payments and the due dates of instalment payments;
be able to substantiate claims or assertions by providing underlying facts and information;

not use text or images that perpetuate stereotyping, such as those relating to gender, religion, race and sexual orientation;

not unfairly target vulnerable groups (see Box 5);

provide complete, accurate, understandable and comparable information on:

all relevant aspects of products or services, including financial and investment products, ideally taking into account the full life cycle;

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

health and safety aspects of products and services, such as hazardous materials and hazardous chemicals contained in or released by products; and

the organization’s physical address, telephone number and e-mail address, when using domestic or cross-border distance selling, including by means of the Internet, e-commerce, or mail order.

use contracts that:

do not include unfair contract terms, such as the exclusion of liability, the right to unilaterally change prices and conditions, the transfer of risk of insolvency to consumers or unduly long contract periods; and

provide clear and sufficient information about prices, terms, conditions and costs.

6.7.4 Consumer issue 2: Protecting consumers’ health and safety

6.7.4.1 Description of the issue

Protection of consumers’ health and safety involves the provision of products and services that are safe and that do not carry unacceptable risk of harm when used or consumed by consumers as directed or indicated, or when they are misused in a reasonably foreseeable way. Clear instructions for safe use are also an important part of the protection of health and safety.

The rapid pace of change in product design, construction and materials means that products and services may be in use before appropriate regulatory safety requirements are in place. Globalization has led to the increase in cross-border movement of products and sourcing of services, which puts strain on regulatory and testing resources.

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

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

6.7.4.2 Related actions and/or expectations

In protecting the health and safety of consumers, an organization should take the following actions and pay special attention to vulnerable groups that might not have the capacity to recognize or assess potential dangers. It should:
— provide products and services that, under normal and reasonably foreseeable conditions of use, are safe for users, their property, other persons and the environment;

— assess the adequacy of health and safety laws, regulations, standards and other specifications to address all health and safety aspects [9][2][3][11][12]. Organizations should go beyond these minimum safety requirements where there is evidence that these higher requirements would achieve significantly better protection, as indicated by the occurrence of accidents involving products or services that conform to the minimum requirements, or the availability of products or product designs that can reduce the number and/or severity of accidents;

— minimize risks in the design of products:

— identify the likely user group(s) and give special care to vulnerable groups;

— identify the intended use and the reasonably foreseeable misuse of the product, process or service and hazards arising in all the stages and conditions of use of the product or service;

— estimate and evaluate the risk to each identified user/contact group, including pregnant women, arising from the hazards identified; and

— reduce the risk by using the following order of priority: inherently safe design, protective devices and information for users.

— in product development, avoid the use of chemicals that are classified as carcinogenic, mutagenic, toxic for reproduction, or that are persistent and bio-accumulative. If such products are offered for sale, they should be clearly labelled;

— where practical and appropriate and where it would assist consumers, perform a human health risk assessment of products and services before the introduction of new materials or production methods and, when appropriate, make relevant documentation available;

— convey vital safety information to consumers, wherever possible using symbols, preferably internationally agreed ones, in addition to the textual information;

— instruct consumers in the proper use of products and inform them of the risks involved in intended or normally foreseeable use;

— adopt measures that prevent products from becoming unsafe through improper handling or storage while in the care of consumers; and

— when a product, after having been placed on the market, presents an unforeseen hazard, has a serious defect or contains misleading or false information, withdraw all products that are still in the distribution chain, and recall products using appropriate measures and media to reach people who purchased the product.

6.7.5 Consumer issue 3: Sustainable consumption

6.7.5.1 Description of the issue

Sustainable consumption is consumption of products and resources at rates consistent with sustainable development. The concept was promoted by Principle 8 of the Rio Declaration on Environment and Development [114], which states that to achieve sustainable development and a higher quality of life for all people, states should reduce and eliminate unsustainable patterns of production and consumption. Sustainable consumption also encompasses a concern for ethical behaviour regarding animal welfare.

An organization’s role in sustainable consumption arises from the products and services it offers, the production processes it uses and the nature of the information it provides to consumers.
Current rates of consumption are clearly unsustainable, contributing to environmental damage and resource depletion. Consumers play a pivotal role in fostering sustainable development through their purchasing decisions.

### 6.7.5.2 Related actions and/or expectations

To contribute to sustainable consumption, organizations, where appropriate, should:

- offer consumers socially and environmentally beneficial products and services and reduce adverse impacts on the environment and society by:

- offering products and services that operate as efficiently as possible, considering the full life cycle;

- breeding and keeping animals in a way that respects their physical integrity and avoids cruelty;

- eliminating, where possible, or minimizing any negative health and environmental impacts of products and services, such as noise and waste;

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

- providing consumers and customers with traceable information about the environmental and social factors related to production and delivery of their products or services, including information on resource efficiency where relevant, taking the value chain into account; and

- providing consumers with information about the environmental and social qualities of products and services; and

- making use of eco-label schemes and/or other benchmarks to communicate the environmental and social qualities of products and services; and

- giving consumers access to products and services, using the principles of universal design, for example, by:

- designing products that can be used flexibly by people with different tools, access or abilities and providing information on their accessibility; and

- providing information about products and services that is accessible to people with disabilities.

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

#### 6.7.6.1 Description of the issue

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

Products or services that do not provide satisfactory performance, either because of flaws or breakdowns or as a result of misuse, may result in a violation of consumer rights as well as a waste of money, resources and time.
Providers of products or services can increase consumer satisfaction and reduce levels of complaints by offering high quality products and services. They should provide clear advice to consumers on appropriate use and recourse or remedies for faulty performance. They can also monitor the effectiveness of their after-sales services, support and dispute resolution procedures by surveys of their users.

### 6.7.6.2 Related actions and/or expectations

An organization should:

- engage in precautionary measures to prevent complaints by offering consumers, including those who obtain the products through distance selling, the option to return products within a specific time period or obtain other appropriate remedies;
- review complaints and improve practices in response to these complaints;
- if relevant, offer warranties that exceed periods guaranteed by law and are appropriate for the expected length of product life;
- clearly communicate to consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms;
- offer adequate and efficient support and advice systems;
- offer maintenance and repair at a reasonable price and make information readily accessible on the expected availability of spare parts for products; and
- make use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or at minimal cost to consumers, and that do not require consumers to waive their rights to seek legal recourse.
Box 11 Dispute resolution

As part of the ISO 9000 family of quality management standards, there is a set of three guidance standards pertaining to: customer satisfaction codes designed to decrease the likelihood of complaints arising, for complaints handling and for external dispute resolution in those situations where the complaints cannot be resolved within the organization. Taken together, the three standards provide a systematic approach to customer complaints prevention and handling and dispute resolution. Organizations can also use one or two of these standards, depending on their needs and circumstances. The guidance in these standards assists organizations in meeting their obligations to provide consumers with redress and give them an opportunity to be heard. The standards operate as follows:

— ISO 10001, Quality management - Customer satisfaction - Guidelines for codes of conduct for organizations [4]. When organizations provide customers with up-front commitments concerning their products and services (codes), they decrease the likelihood of complaints arising. If complaints arise, the content of codes assists the parties in understanding the expectations of appropriate behaviour. The standard assists organizations in developing and implementing effective, fair and accurate codes of conduct.

— ISO 10002, Quality management - Customer satisfaction - Guidelines for complaints handling in organizations [5]. This International Standard provides guidance on how organizations can fairly and effectively address complaints about their products or services. A systematic approach to complaints handling can play an important role in enhancing customer satisfaction.

— ISO 10003, Quality management - Customer satisfaction - Guidelines for dispute resolution external to organizations [6]. This International Standard addresses those situations where organizations have been unable to resolve complaints through their internal complaints handling mechanisms. It does this by providing guidance concerning the development and implementation of effective external dispute resolution processes such as mediation, arbitration or ombuds services.

6.7.7 Consumer issue 5: Consumer data protection and privacy

6.7.7.1 Description of the issue

Consumer data protection and privacy are intended to safeguard consumers’ rights of privacy by limiting the types of information that are gathered and the ways in which such information is obtained, used and secured.

Increasing use of electronic communication, including for financial transactions, as well as growth in large-scale databases, raises concerns about how consumer privacy can be protected, particularly with respect to personally identifiable information [13][83][84][85].

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

6.7.7.2 Related actions and/or expectations

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

— limit the collection of personal data to information that is either essential for the provision of products or services or provided with the informed and voluntary consent of the consumer;

— obtain data by lawful and fair means;
ISO/CD 26000

— specify the purpose for which personal data are collected, either before or at the time of data collection;
— not disclose, make available or otherwise use personal data for purposes other than those specified, including marketing, except with the informed and voluntary consent of the consumer or by the authority of law;
— provide consumers with the right to confirm whether the organization has data relating to them and to challenge this data, as defined in law. If the challenge is successful, the data should be erased, rectified, completed or amended;
— protect personal data by reasonable security safeguards;
— be open about developments, practices and policies with respect to personal data, and provide readily available ways of establishing the existence, nature and main uses of personal data; and
— disclose the identity and usual location of the person responsible for data protection in the organization (sometimes called the data controller), and hold this person accountable for complying with the above measures.

6.7.8 Consumer issue 6: Access to essential services

6.7.8.1 Description of the issue

Although the state is responsible for ensuring that the right to satisfaction of basic needs is respected, there are many locations or conditions in which the state does not or cannot ensure that this right is protected. Even where satisfaction of some basic needs is protected, the right to essential services, such as electricity, gas, water, and telephone, may not be fully protected. An organization can contribute to the fulfilment of this right [111].

6.7.8.2 Related actions and/or expectations

An organization that supplies essential services should:
— not disconnect essential services for non-payment without providing the consumers with the opportunity to seek reasonable timeframes to make the payment;
— in setting priorities and charges, offer a tariff that will provide a subsidy to those who are in need;
— operate in a transparent manner, providing information related to the setting of prices and charges;
— not resort to collective disconnection of services that penalize all consumers regardless of payment, in cases of non-payment of bills payable collectively by a group of consumers;
— manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against any groups of consumers; and
— continuously maintain and upgrade their systems to help prevent disruption of service.

6.7.9 Consumer issue 7: Education and awareness

6.7.9.1 Description of the issue

Education and awareness initiatives enable consumers to be well informed, conscious of their rights and responsibilities, more likely to assume an active role and to be able to make knowledgeable purchasing decisions and consume responsibly. Disadvantaged consumers in both rural and urban areas, including low-income consumers and those with low or non-existent literacy levels, have special needs for education and increased awareness.
The aim of consumer education is not only to transfer knowledge, but also to provide practice in acting on this knowledge, including developing skills for assessing products and services and for making comparisons. It is also intended to raise awareness about the impact of consumption choices on others and on sustainable development. Education does not exempt an organization from being responsible if a consumer is harmed when using products and services.

### 6.7.9.2 Related actions and/or expectations

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

- health and safety, including product hazards;
- information on appropriate regulations, ways of obtaining redress and agencies and organizations for consumer protection;
- product and service labelling and information provided in manuals and instructions;
- information on weights and measures, prices, quality, credit conditions and availability of essential services;
- financial and investment products;
- environmental protection;
- efficient use of materials, energy and water;
- sustainable consumption; and
- disposal of packages and products.

### 6.8 Community involvement and development

#### 6.8.1 Overview of community involvement and development

It is widely accepted today that organizations should have a relationship with the communities in which they operate. This relationship may be based on community involvement to contribute to community development. Community involvement and development are both integral parts of broader sustainable development. Community involvement – either individually or through associations seeking to enhance the public good – helps to strengthen civil society. Organizations that engage in a respectful manner with the community and its institutions reflect and reinforce democratic and civic values.

For the purposes of this clause, “community” generally refers to the residential or other social settlement located in physical proximity to the organization’s base or bases. However, in some circumstances the term might be defined and understood on a wider basis, for instance a virtual community concerned with a particular ethnic group or development issue. Relationships with the community will vary according to the nature, size and mission of an organization.

#### 6.8.2 Principles and considerations

Community involvement goes beyond identifying and engaging stakeholders in relation to the impacts of an organization’s operations; it also encompasses support of and identification with the community. Above all, it entails acknowledging the value of the community. An organization’s community involvement should arise out of recognition that the organization is a stakeholder in the community having significant common interests with all members of the community. Effective community involvement can increase both the quality of community life and the ability of the organization to achieve its own purposes (sometimes referred to as “social licence to operate”). Community involvement is also the key means of helping an organization to identify the ways that it can most effectively contribute to community development.
An organization’s contribution to development helps to promote higher levels of well-being in the community. Development is the improvement in the quality of living of a population. It comprises the increase and diversification of economic activities that will better satisfy the needs of society. A balanced distribution of the outputs of economic growth is also necessary to eradicate poverty and inequalities, realize people’s economic and social rights and benefit society as a whole. The social dimensions of the development process are related to the conditions that constitute the right to a decent standard of living, such as the right to health and the right to education; they also include civil and political rights manifested in democratic institutions and the rule of law.\textsuperscript{[102],[103]}

The Copenhagen Declaration\textsuperscript{[113]} recognizes the “urgent need to address profound social challenges, especially poverty, unemployment and social exclusion”. The Copenhagen Declaration and Programme of Action pledged the international community to make the conquest of poverty, the goal of productive and freely chosen employment and the fostering of social integration overriding objectives of development. The UN Millennium Declaration\textsuperscript{[109]} re-emphasized that although development should be guided and driven primarily by public policies, the development process depends on the contributions of all organizations, public and private, large and small. The Millennium Declaration sets out goals by which the world’s main development challenges can be met (see Box 12 for further information). Community involvement helps to contribute, at a local level, to the achievement of these goals.

<table>
<thead>
<tr>
<th>Box 12 Millennium Development Goals</th>
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<tbody>
<tr>
<td>The Millennium Development Goals (MDGs)\textsuperscript{[109]} are eight goals to be achieved by the year 2015 that respond to the world’s main development challenges. The MDGs are drawn from the actions and targets contained in the Millennium Declaration that was adopted by 189 nations and signed by 147 heads of state and governments during the UN Millennium Summit in September 2000. The MDGs break down into 21 quantifiable targets that are measured by 59 indicators.</td>
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<td>The eight MDGs are:</td>
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<tr>
<td>1. Eradicate extreme poverty and hunger</td>
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<td>2. Achieve universal primary education</td>
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<td>3. Promote gender equality and empower women</td>
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<td>4. Reduce child mortality</td>
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<td>5. Improve maternal health</td>
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<td>6. Combat HIV/AIDS, malaria and other diseases</td>
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<td>7. Ensure environmental sustainability</td>
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<td>8. Develop a global partnership for development</td>
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Key areas of community development to which an organization can contribute include creating employment through expanding and diversifying economic activities and technological development. It can also contribute through social investments in wealth and income creation through local economic development initiatives; expanding education and skills development programmes; cultural preservation and providing community health services.

The areas that are the most important will depend on the particular community and the unique knowledge, resources and capacity each organization brings to the community. This is why community involvement is so important. An organization may already be actively involved in the community and focused on a particular aspect of community development as part of its core mandate. For example, an NGO that promotes women’s
literacy can engage in partnership with various community institutions. In such cases, the organization, in
dialogue with the community, may decide that the best way for it to contribute to community development is to
continue to focus on its core mandate. Another organization may discover through dialogue with the
community that it has expertise, such as knowledge of safety and health processes, from which other
organizations in the community could greatly benefit and which could be its primary contribution. It is important
to become involved in the community, learn about community development issues and contribute wherever
possible.

Organizations are frequently invited by authorities or other organizations to get involved in efforts to overcome
problems and challenges that communities face. Organizations may even take the lead through specific
programmes in support of communities, contributing with resources and knowledge. An organization’s
contribution to community development has better results when implemented through consultation with local
communities to ensure that their priorities are taken into account. The contribution should also be carried out
in a manner that shows respect for the community members’ right to make decisions regarding the life of their
community. The greater the extent to which activities are carried out in partnership with communities, the
greater the likelihood that they will serve their development purpose and remain sustainable.

Aligning the organization’s involvement in the community with local and/or national policy priorities maximizes
development outcomes. This approach is also important to achieve the mutual benefits of a shared vision and
common understanding of development priorities and partnerships and to promote sustainable outcomes of
interventions.

Community development is much more than just philanthropy, and should not be used as a substitute for
participating in other socially responsible ways. It is not an isolated gift to the community, rather it is an
ongoing relationship between the organization and the community in which it is operating.

The organization’s core operations that provide unintentional benefit to the local community may be
considered as a contribution to community development. By integrating the concept of community involvement
into the organization’s day-to-day activities, the organization can maximize the benefits of those activities and
sustainable development within the community. An organization can use its inherent skills base for community
involvement at relatively little additional cost (see Box 13).

Box 13 Contributing to community development through an organization’s core activities

Some examples of ways in which an organization’s core activities can contribute to community development
are:

— maximizing opportunities for the organization to contribute what otherwise would not be possible (for
  example, training in modern farming techniques);

— engaging the community at the planning stage before building an access road for the organization to
  identify how the plan could be modified to also meet the needs of the community (for example, providing
  access by local farmers);

— use by trade unions of their membership networks to disseminate information about good health practices
  to the broader community; and

— a water intensive industry building a water purification plant for its own needs could also provide clean
  water to the local community.
6.8.3 Community involvement and development issue 1: Community involvement

6.8.3.1 Description of the issue

Community involvement is an organization’s proactive outreach to the community. It is an approach aimed at problem solving, fostering partnerships with local organizations and stakeholders and aspiring to be a good organizational citizen of the community. Organizations contribute to their communities through their participation in, and support for, civil institutions and through involvement in networks of groups and individuals that constitute civil society.

Community involvement also is an important first step and has continuing value for organizations to familiarize themselves with community needs and priorities, so that the organization’s developmental efforts are compatible with those of the community. Structures to help organizations become involved could include, for example, relevant forums established by local authorities and residents’ associations in a transparent manner.

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

Through its community involvement activities an organization can engage with a wide range of individuals or groups. Some traditional or indigenous communities, neighbourhood associations or internet networks express themselves without constituting a formal “organization”. An organization should respect the cultural, social and political rights of such groups, but avoid becoming complicit in wrongful acts, as might be the case if such groups intend to evade socially useful payments (for example, taxes or appropriate wages) or to conceal illegal activities. An organization should be aware that there are many types of groups with varying levels of formality and should ensure that its community involvement serves to promote respect for the rule of law and democracy.

6.8.3.2 Expectations and/or related actions

An organization should:

⎯ contribute to democratic processes through appropriate and transparent participation in the political process that respects the rights and views of others to express and defend their interests, including policy formulation and the establishment, implementation, monitoring and evaluation of development programmes;

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

⎯ systematically consult representative community groups in determining priorities for social investment and community development activities, and recognize the rights of community members to decide about the life of their community and, in so doing, to maximize their own capabilities, resources and opportunities;

⎯ conduct all activities in a manner that does not violate the spirit or content of the law;

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

⎯ consult marginalized, unrepresented and underrepresented groups in a community and involve them in a way that helps to expand their options and secure their rights.
6.8.4 Community involvement and development issue 2: Education and culture

6.8.4.1 Description of the issue

Education is a foundation for all social and economic development. Culture is an important component of a community and society’s identity. The promotion of education and promotion and preservation of culture has a positive impact on social cohesion and development [107].

6.8.4.2 Expectations and/or related actions

An organization may contribute in the following ways:

⎯ promote and support education at all levels, and engage in actions to improve the quality of education, promote local knowledge and eradicate illiteracy;

⎯ encourage the enrolment of children in formal education, and contribute to the elimination of barriers to children obtaining an education, such as child labour [83];

⎯ promote cultural activities, respect and value the local cultures and cultural traditions, while respecting the principles of human rights. Actions to support cultural activities that strengthen the identity of historically disadvantaged groups are especially important as a means of combating discrimination;

⎯ help conserve and protect cultural heritage, especially where the organization’s operations have an impact on it [98]; and

⎯ promote the use of the knowledge systems of indigenous and traditional communities [38].

6.8.5 Community involvement and development issue 3: Employment creation and skills development

6.8.5.1 Description of the issue

Employment is an internationally recognized goal related to economic development. By creating employment, all organizations, both large and small, can make an important contribution to reducing poverty and promoting economic development. In the course of creating employment, issues referred to in 6.3 on human rights and 6.4 on labour practices should apply. Organizations can also advocate the framework conditions that are necessary to create employment, such as the rule of law, political stability and economic freedom.

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

6.8.5.2 Expectations and/or related actions

An organization may contribute in the following ways

⎯ consider the impact of its investment decisions on employment creation, and, where economically viable, make direct investments that promote poverty alleviation through employment creation;

⎯ consider the impact of technology choice on employment, and, where economically viable on a longer term basis, select technologies that maximize employment opportunities;

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

⎯ consider more generally the economic and social impact of entering or leaving a community;

⎯ consider giving preference to local suppliers of products and services and contributing to local supplier development where possible and practicable;
— consider participating in local and national skills development programmes, including apprenticeship programmes; programmes focused on particular disadvantaged groups; life-long learning programmes; and skills recognition and certification schemes;
— if there are no existing skills development programmes in the community, consider helping to develop such programmes in partnership with others in the community; and
— consider becoming involved in helping to promote the framework conditions that are necessary in order to create employment.

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

6.8.6.1 Description of the issue

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

Information and communication technologies characterize much of contemporary life and are a valuable basis for many economic activities. An organization can contribute to improved access to these technologies through training, partnerships and other actions.

6.8.6.2 Expectations and/or related actions

An organization may contribute to the technological development of the community in the following ways:
— consider contributing to development of low cost social technologies that are easily replicable and have a high social impact on poverty and hunger eradication;
— consider, where economically feasible, developing potential local knowledge and technologies while respecting the community's rights to that knowledge or technology;
— consider engaging in partnerships with local organizations (for example universities or research laboratories), including scientific and technological development with partners from the local community employing local people in this work [84], and
— adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, the organization should set reasonable terms and conditions for licences or technology transfer so as to contribute to local development.

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

6.8.7.1 Description of the issue

Competitive and diverse enterprises and cooperatives are the main engine of wealth creation in any community. Entrepreneurship programmes and cooperatives targeting women are particularly important as it is widely recognized that the empowerment of women contributes greatly to the well-being of society.

Wealth and income creation also depend on a fair distribution of the benefits of economic activity (for example, through taxes, wages and profits). Complying with tax obligations is essential for helping governments to generate revenues to address critical development issues. Income from taxes provides the means for a community's authorities to manage and develop infrastructure, and provides social goods, such as educational and health services and social grants for those in need. All these actions directly or indirectly help increase income.

The conduct of economic activities within an appropriate legal framework is crucial for society. An organization that undertakes activities outside the legal framework to avoid compliance with laws and regulations, or
payment of taxes, undermines the rule of law and competes unfairly with organizations that comply with laws and regulations. An organization should respect relevant legal frameworks and avoid engaging in, or benefiting from, economic activities that are conducted in a way that evades or obstructs the content and purpose of laws and regulations.

It is understood, however, that in some circumstances failure to operate within the intended legal framework is a consequence of poverty or developmental conditions. In these circumstances, an organization that is involved with groups operating outside the legal framework should aim to alleviate poverty and promote development. The organization should also seek to create opportunities that will enable these groups to achieve greater, and ultimately full, compliance with the law. When dealing with groups or individuals operating outside the appropriate legal framework, an organization should also consider guidance in 6.8.3.

In situations where there is a widespread view that the legal framework should be changed, an organization may consider seeking changes through the appropriate political process, but should be mindful of the need to respect the rule of law and the principles and expectations of social responsibility.

6.8.7.2 Expectations and/or related actions

An organization should:

— fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine taxes due [84];

— engage in economic activities, to the greatest extent possible, with organizations that operate within the appropriate legal and institutional framework;

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

   — the purpose is to address extreme poverty; or

   — there is a reasonable expectation that the supplier is consistently moving to conduct its activities within the appropriate legal and institutional framework;

— assist organizations to operate within the appropriate legal framework;

— endeavour to use natural resources in a sustainable way that helps to alleviate poverty [107];

— subject to prevailing laws and regulations, seek to obtain prior informed consent of the local community for the use of local natural resources and respect the traditional use of natural resources by local populations, in particular indigenous people and traditional communities [38];

— consider contributing to programmes that provide access to food and other essential products for vulnerable groups and low income people, taking into account the importance of contributing to their increased capabilities, resources and opportunities. Special attention should be given to child nutrition;

— consider contributing to programmes that support community members, especially women, in establishing businesses and cooperatives, in improving productivity and in encouraging the efficient use of available resources; and

— consider supporting entrepreneurs that bring needed products and services to the community, which can also generate local employment.
6.8.8 Community involvement and development issue 6: Health

6.8.8.1 Description of the issue

Health is an essential element of life in society and is a recognized human right. Threats to public health can have severe impacts on communities and can hamper their development. Thus, all organizations, both large and small, should contribute, within their means, to the promotion of health through preventing, or, if necessary, mitigating any damage to the community (see also 6.5 and 6.7.4). They should also contribute where possible to improve access to health services. Even in communities where it is a role of the state to provide a public health system, all organizations can consider contributing to health in those communities. A high level of health in the community reduces the burden on the public sector and contributes to a good economic and social environment for all organizations.

6.8.8.2 Expectations and/or related actions

An organization may contribute in the following ways:

⎯ consider promoting good health by, for example, contributing to access to medicines and vaccination and by encouraging healthy lifestyles, including exercise and good nutrition, and by discouraging the consumption of unhealthy substances;

⎯ help raise awareness about major diseases and their prevention, such as, according to local circumstances and priorities, HIV/AIDS, cancer, heart diseases, malaria and tuberculosis;

⎯ support access to essential health care services and to clean water and appropriate sanitation as a means of preventing illness; and

⎯ seek to minimize or eliminate the negative health impacts of any production processes, products or services provided by the organization.

6.8.9 Community involvement and development issue 7: Social investment

6.8.9.1 Description of the issue

Social investment takes place when organizations invest their resources in infrastructure and other programmes aimed at improving social aspects of community life, such as sanitation, safe drinking water, health, housing and food security. Social investment is a means by which organizations can contribute to the development of the communities in which they operate. In general, social investments are activities not associated with or designed directly to enhance an organization’s core operational activities. However, social investments are generally designed to sustain and enhance an organization’s relationships with its communities.

In identifying opportunities for social investment, an organization should align its contribution with the needs and priorities of the communities in which the organization operates. Information sharing, consultation and negotiation are useful tools for a participative approach to identifying and implementing social investments (see 6.8.2).

6.8.9.2 Expectations and/or related actions

An organization should:

⎯ consider, where feasible, undertaking social investments in the community or communities in which it operates. Types of social investments include projects related to education, training, culture, health care, income generation, infrastructure development, improving access to information or any other activity likely to promote economic or social development;

⎯ look for areas where the organization’s core competencies can be used for capacity building in the community, thereby improving its own expertise, as well as contributing more efficiently;
recognize that social investments do not preclude other social actions and philanthropy (for example, grants, volunteering and donations). These actions should, however, be aligned with the organization's overall capacity-building aims. They should focus on giving resources to the community through programmes or projects for long-term development;

promote social investment projects that are viable in the long-term and contribute to sustainable development, by involving the community in their design and implementation. Community involvement will help projects to survive and prosper when the organization is no longer involved;

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

consider how to contribute to the community by taking account of priorities set by local and national policymakers. This might improve the effects of their social investments and their sustainability;

avoid actions that perpetuate a community’s dependence on the organization’s philanthropic activities, on-going presence or support; and

assess existing community-related initiatives, provide feedback on their success and suitability and identify where improvements might be made.

7 Guidance on integrating social responsibility throughout an organization

7.1 General

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

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

7.2 The relationship of the organization’s characteristics to social responsibility

To provide an informed basis for integrating social responsibility throughout the organization, it is useful for the organization to analyze how its key characteristics relate to social responsibility. This analysis will also help in identifying the organization's relevant core subjects, issues of social responsibility and stakeholders.

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

- locations in which the organization operates, including:
  - the nature of the legal framework in these locations, considering, for example, whether there is a strong legal framework that regulates many of the activities related to social responsibility; and
  - social, environmental and economic characteristics of the areas of operation;

- the organization’s type, purpose, nature of operations and size;

- characteristics of the organization’s workforce or employees;
sector organizations in which the organization participates, including:

- the activities related to social responsibility undertaken by these organizations; and
- the codes or other requirements related to social responsibility imposed by these organizations;
- concerns of internal and external stakeholders relevant to social responsibility;
- structures for and nature of decision making in the organization; and
- the organization's supply chains and its sphere of influence.

It is important for the organization to understand its characteristics and the context in which it operates. It is also important for the organization to be aware of the current attitudes, level of commitment to and understanding of social responsibility by its leadership. The organization's understanding of the principles, subjects and benefits of social responsibility will greatly assist the integration of social responsibility throughout the organization and its sphere of influence.

### 7.3 Understanding the social responsibility of the organization

#### 7.3.1 Determining relevance and significance of core subjects to the organization

##### 7.3.1.1 Determining relevance

All the core subjects, but not all issues, have relevance for every organization. The degree of relevance and the significance of the core subject vary, depending on the nature, size and location of the organization.

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

- list the full range of its activities;
- identify the activities of the organization itself and the activities of the organizations within its sphere of influence. The activities of suppliers and contractors can have an impact on the social responsibility of the organization;
- determine which core subjects and issues might arise when the organization and others within the value chain carry out these activities;
- examine the range of ways in which the organization’s decisions and activities can cause impacts on sustainable development, including health and the welfare of society;
- identify the societal expectations of responsible behaviour concerning these impacts; and
- include core subjects and issues that relate to day-to-day activities as well as those that arise only occasionally under very specific circumstances. As an example, organizations do not construct or lease new buildings for their offices or facilities very often, but when they do, the issues of energy and water efficiency (see 6.5) and access for people with disabilities (see 6.3 and 6.4) are likely to be important aspects of social responsibility to be considered.

Although the organization itself may understand societal expectations of its social responsibility (see 5.2.3), the organization should consider involving stakeholders in this process to broaden the perspective on the core subjects and issues. It is important to recognize, though, that issues may be significant even if stakeholders fail to identify them.

An organization is likely to discover that more core subjects and issues are relevant than it had previously thought. An organization that operates only in one location in an area with strong laws on such issues as
human rights, consumer protection and the environment may mistakenly assume that all the relevant aspects of such issues are covered by law, and that these core subjects are probably irrelevant. But careful review of the core subjects and issues in Clause 6 is likely to reveal relevant issues that are not legally regulated or for which regulations are not adequately enforced.

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

7.3.1.2 Determining significance

Once an organization has identified the broad range of issues relevant to its actions, it can look carefully at those issues identified and develop a set of criteria for deciding on the core subjects and issues that have the greatest significance for the organization. Possible criteria should include:

- the extent of the impact of the issue on sustainable development, including health and the welfare of society;
- the potential effect of taking action or failing to take action on the issue;
- the level of stakeholder concern about the issue;
- the potential effect of the related action on the issue compared to the resources and effort required to implement the action;
- the ease of controlling threats or taking advantage of opportunities for contributing to sustainable development, including health and the welfare of society;
- the current performance of the organization compared to existing regulations, international standards, international norms of behaviour, the state-of-the-art and best practice; and
- the performance of peer organizations.

7.3.2 An organization’s sphere of influence

7.3.2.1 Assessing the organization’s sphere of influence

In addition to being responsible for its own activities, there are situations where an organization has the ability to influence the decisions or behaviour of those with whom it has a relationship (see 5.2.3). The ability to influence another organization ranges from having no influence, to having limited influence, to having very significant influence. Influence will depend on a number of factors, including physical proximity, scope of the relationship and length of the relationship. In promoting social responsibility, there will be situations where an organization’s ability to positively influence others will be accompanied by a responsibility to exercise this influence.

An organization derives influence from sources such as:

- **ownership and governance** This includes the nature and extent of ownership or representation on the governing body of the associated organization.
- **economic relationship** This includes influence based on the level of economic dependency involved: the greater the interest or dependency, the greater the influence.
- **legal authority** This is based on, for example, provisions in legally-binding contracts or the existence of a legal mandate granting the organization the ability to enforce certain behaviours on others.
political authority This is affected by the nature of the political and institutional relationship.

public opinion This includes the ability of the organization to influence public opinion and the impact of public opinion on those it is trying to influence.

7.3.2.2 Exercising influence

An organization can exercise its influence with others either to enhance positive impacts on sustainable development, including health and the welfare of society, or to minimize negative impacts. Where appropriate and advisable, an organization should seek involvement of government or governmental institutions in exercising such influence.

A high level of influence is generally likely to correspond to a high level of responsibility to exercise that influence. An organization's responsibility to exercise influence on another is, however, also related to the possible impacts of the latter's activities. The greater the potential for negative impacts, the higher the level of responsibility to exercise influence to minimize those impacts. Due diligence should be exercised when assessing such impacts.

Methods of exercising influence include:

- setting contractual provisions and/or incentives;
- sharing knowledge and information;
- conducting joint projects to improve social responsibility;
- undertaking responsible lobbying and using media relations;
- promoting good practices; and
- forming partnerships with sector associations, organizations and others.

The exercise of an organization's influence should always be guided by the ethical behaviour and other social responsibility principles and practices. When exerting its influence, an organization should first consider engaging in dialogue aimed at improving socially responsible awareness and behaviour. If dialogue is not effective, alternative actions should be considered, including changing the nature of the relationship.

In circumstances where an organization has a very high level of influence with others, this may carry a responsibility to act that is similar to the responsibility that exists in those situations where the organization has actual control.

7.3.3 Establishing priorities for addressing core subjects and issues

An organization should determine priorities for action based on its plans for integrating social responsibility throughout the organization and its daily practices. Priorities are likely to vary over time. An organization should involve stakeholders in the identification of priorities.

High priority should be given to issues and actions that have significant implications for sustainable development or health and the welfare of society. An organization may also assign a high priority to actions that could have a major effect on the organization's social responsibility.

- high priority based on significance for sustainable development, including health and the welfare of society, should be given to issues and actions that relate to:
  - compliance with law and international norms of behaviour;
  - potential violations of human rights;
practices that could endanger life or health;
practices that could seriously affect the environment; and
issues where the organization's performance is well below best practice;
high priority because of the effect the actions or issues could have on the organization's socially
responsibility could be assigned to actions that:
will take a long time to become fully effective;
are of immediate concern to stakeholders;
may significantly improve the ability of the organization to meet important objectives;
have significant cost implications if not addressed quickly; and
can be implemented quickly and easily and will therefore be useful in increasing awareness of and
motivation for action on social responsibility within the organization.

The order of priorities will vary among organizations.

In addition to setting priorities for immediate action, an organization can establish priorities for consideration of
core subjects and issues that are relevant to activities that an organization expects to carry out in the future,
such as building construction, employing new staff, hiring contractors or conducting fund-raising activities. The
priority considerations will then form part of the planning for these future activities.
The priorities should be reviewed and updated at periodic intervals that are appropriate for the organization.

7.4 Practices for integrating social responsibility throughout the organization

7.4.1 Building social responsibility into the organization’s systems and procedures
An important and effective means of integrating social responsibility throughout the organization is through the
organization’s governance, the system by which its decisions are made and implemented in pursuit of its
objectives.

An organization should conscientiously and methodically manage its impacts associated with each core
subject and review those of its supply chain, so as to minimize the risk of social and environmental harm. In
other words, it should exercise due diligence in conducting its activities. When making decisions, including
with respect to new activities, an organization should consider the likely impacts of these decisions on others.
In doing so an organization should consider the best ways of minimizing the harmful impacts of its activities
and of increasing the beneficial impacts of its behaviour on society and the environment. The resources and
planning required for this purpose should be taken into account when decisions are made.

An organization should confirm that the principles of accountability, transparency, the rule of law and ethical
behaviour are applied in its governance and reflected in its structure. Organizations should review procedures
and processes at appropriate intervals to make sure that they take the social responsibility of the organization
into account.

Some useful procedures may include:
applying established management practices to addressing the organization's social responsibility;
identifying the ways in which the principles of social responsibility and the core subjects and issues apply
to the various parts of the organization;
translating the priorities for action on core subjects and issues into manageable organizational objectives,
with strategies, processes and timelines;

— setting specific short-term targets to translate objectives into their practical application at each level of the 
organization;

determining and allocating sufficient resources to allow targets to be met;

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

— taking account of social responsibility when conducting operations, including investment, for the 
organization;

— incorporating social responsibility into purchasing practices; and

— building social responsibility issues into human resources management.

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

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

7.4.2 Setting the direction of the organization towards social responsibility

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

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

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

— including in the organization’s aspirations or vision statement reference to the way in which it intends 
social responsibility to influence its actions;

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

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

— translating the priorities for action on core subjects and issues into manageable organizational objectives. 
Objectives should be specific and measurable or verifiable. Stakeholder input can be valuable in assisting
7.4.3 Raising awareness and building competency for social responsibility

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

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

Some employees and some parts of an organization will be more interested and receptive to taking action on social responsibility. Organizations may find it useful to focus initial efforts on such receptive areas to demonstrate what social responsibility means in practice. No single formula for bringing about change is applicable to all organizations.

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

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

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

7.5 Communication on social responsibility

7.5.1 The role of communication in social responsibility

Many practices related to social responsibility will involve some form of internal and external communication. Internal audiences might include employees, suppliers and members, while external audiences might include shareholders, customers and the media. Communication can serve many different functions in social responsibility including:

- demonstrating accountability and transparency;
- addressing legal and other requirements for the disclosure of information related to social responsibility;
- showing how the organization is meeting its commitments on social responsibility and responding to the expectations of stakeholders and of society in general;
- raising awareness both within and outside the organization on its strategies and objectives, plans, performance and challenges for social responsibility;
- providing information about the impacts of the organization's operations, products, services and other activities;
— helping to engage and motivate employees and others to support the organization’s activities in social responsibility;

— facilitating benchmarking among peer organizations, which can stimulate improvements in performance on social responsibility;

— helping to engage and create dialogue with stakeholders; and

— enhancing an organization’s reputation for responsible action, openness, integrity and accountability, to strengthen stakeholder trust in the organization.

7.5.2 Characteristics of information relating to social responsibility

Information relating to social responsibility should be:

— **understandable** Information should be provided with regard for the knowledge and the cultural, social, educational and economic background of those who will be involved in the communication. Both the language used, and the manner in which the material is presented, including how it is organized, should be accessible for the stakeholders intended to receive the information.

— **responsive** Information should be responsive to stakeholder concerns.

— **accurate** Information should be factually correct and should provide sufficient detail to be useful and appropriate for its purpose.

— **balanced** Information should be balanced and fair and should not omit relevant negative information concerning the impacts of the organization’s activities.

— **timely** Out of date information can be misleading. An understanding of the period of time covered will allow stakeholders to compare the performance of the organization with its earlier performance and even with the performance of other organizations.

— **available** Information on specific issues should be available to the potentially affected stakeholders.

7.5.3 Communicating about the organization’s performance on social responsibility

7.5.3.1 Planning communication

In planning its communication, the organization should consider the purpose, audience, content, extent, timing, sequence, type and form of communication. It generally should also identify the people who will conduct the communication and determine what internal and external personnel and other resources are needed. In planning its communication, the organization should consider the following factors:

— the cultural, social, educational and economic background of those stakeholders who make up the primary audience for the communication;

— the necessity to communicate regularly or on an *ad hoc* basis;

— the budget and other resource limits; and

— the value of using multiple forms of communication.

7.5.3.2 Types of communication on social responsibility

There are many different forms of communication related to social responsibility. Some examples include:
communication to the organization’s management and employees to raise general awareness about social responsibility and related activities;

— communication with stakeholders concerning claims about the social responsibility of activities, products and services. These claims should be verified through internal review and assurance. For enhanced credibility, these claims should be verified by external assurance;

— communication to suppliers about procurement requirements related to social responsibility;

— communication to the public about emergencies that have implications for social responsibility. Prior to emergencies, communication should aim to increase awareness and preparedness. During emergencies, it should keep stakeholders informed and provide information on appropriate actions;

— communication with stakeholders on specific issues or projects of social responsibility;

— product-related communication, such as product labelling, product information and other consumer information;

— articles on aspects of social responsibility in magazines or newsletters aimed at peer organizations;

— advertisements or other public statements to promote some aspect of social responsibility, for example energy efficiency or water conservation; and

— submissions to government bodies or public inquiries.

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

Box 14 Reporting on social responsibility

An organization should, at appropriate intervals, report about its performance on social responsibility to affected stakeholders. A growing number of organizations report to their stakeholders on a periodic basis about their performance on social responsibility.

Publication of a social responsibility report can be a valuable aspect of an organization’s activities on social responsibility. In preparing a social responsibility report, an organization should take account of the following considerations:

— The scope and scale of an organization’s report should be appropriate for the size and nature of the organization.

— The level of detail can reflect the extent of the organization’s experience with such reporting. In some cases, organizations initiate their efforts with limited reports covering only a few key subjects, and in subsequent years, expand coverage as they gain experience and have sufficient data on which to base the broader report scope.

— The report should describe how the organization decided upon the issues to be covered in the report.

— The report should include information about an organization’s objectives and performance on the core subjects and relevant and significant issues of social responsibility.

— The report should present the organization’s operational performance, products and services in a broader sustainability context.
The report should provide a fair and complete picture of the organization’s social responsibility performance, including achievements and shortfalls and ways in which the shortfalls will be addressed.

A report can be produced in a variety of forms, depending on the nature of the organization and on the needs of its stakeholders. These may include electronic posting of a report, web-based interactive versions or hard copies. It may also be a stand-alone document or part of an organization’s annual report.

A report may cover the activities of an organization as a whole or activities at a particular location or site. Community groups often consider smaller, location-specific reports more useful than an organization-wide report.

Additional information on reporting on social responsibility can be obtained from the initiatives and tools on reporting – at global, national and/or sector-specific level – in Annex A (see also 7.8 for guidance on assessing initiatives).

7.5.4 Stakeholder dialogue on communication about social responsibility

Through dialogue with its stakeholders, an organization can benefit from receiving direct information about stakeholders’ views. An organization should seek dialogue with its stakeholders to:

- assess the adequacy and effectiveness of the content, media, frequency and scope of communication, so that it can be improved as needed;
- set priorities for the content of future communication;
- secure external verification of reported information from stakeholders, if this approach to verification is used; and
- identify best practice.

7.6 Enhancing credibility regarding social responsibility

7.6.1 Methods of enhancing credibility

There are various ways in which an organization establishes its credibility. One is stakeholder engagement. Dialogue with stakeholders is one means of increasing confidence that the interests and intentions of all participants are understood. This dialogue can build trust, and hence enhance credibility. Dialogue provides a means of correcting wrong impressions. Stakeholder engagement can be a basis for involving stakeholders in the verification of an organization’s claims concerning its performance. Arrangement can be made for stakeholders to periodically review or otherwise monitor aspects of an organization’s performance.

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

Organizations sometimes join associations of peer organizations to establish or promote socially responsible behaviour within their area of activity or within their respective communities.
7.6.2 Resolving conflicts or disagreements between the organization and stakeholders

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

Organizations should develop mechanisms for resolving conflicts or disagreements with stakeholders that are appropriate to the type of conflict or disagreement and relevant for the affected stakeholders. Such mechanisms may include:

- direct discussions with affected stakeholders;
- provision of written information to address misunderstandings;
- forums in which stakeholders and the organization can present their points of view and look for solutions;
- formal complaints handling procedures;
- mediation and/or arbitration procedures; and
- other forms of procedures for resolving grievances.

Organizations should make available to stakeholders detailed information on the procedures available for resolving conflicts and disagreements. More specific information on procedures relevant to human rights and consumer issues are described under those core subjects. The procedures available for resolution of all types of disagreements and conflicts should be accessible to stakeholders, equitable and transparent.

7.6.3 Enhancing the credibility of communication about social responsibility

Some organizations take measures to enhance the credibility of their reports and claims about social responsibility. The credibility of social responsibility reports is usually enhanced by making the reports comparable over time and with reports produced by peer organizations, recognizing that the nature of the report will depend on the type, size and capacity of the organization. Providing a brief explanation of why omitted topics are not covered can also be used to show that the organization has made an effort to cover all significant matters.

Some organizations undertake efforts to show that preparation of the report has involved use of rigorous and responsible procedures. To promote confidence in the data and information provided in a social responsibility report, some organizations undertake a process of verification, in which the data and information are traced back to a reliable source to check the accuracy of that data and information. An individual or individuals independent of the process of report preparation, either within the organization or external to it, usually undertake the verification process. Often a statement attesting to the verification is published as part of the report.

Some organizations undertake processes for their social responsibility reports that involve a determination that the report reflects the relevant and significant issues for the organization, that it is responsive to the needs of stakeholders, and that it provides complete coverage of the issues addressed. Use of stakeholder groups to provide such reviews is becoming more widespread as organizations recognize the value of stakeholder input to improvement of their social responsibility and reporting practices.

Another way of enhancing credibility is to take extra steps to be transparent. Credibility will be increased by providing information of a kind and in a form that can be easily checked by others. For instance, instead of just reporting statistics concerning performance, an organization can also make available details on the sources of the information and the processes used to develop the statistics. In some cases, an organization can increase the credibility of claims it makes about the value chain by revealing the places where it conducts its activities.
As a further means of adding credibility to their reports, some organizations report their conformance to the reporting requirements of an external organization.

Many organizations issue claims about environmental or social aspects of a product or the organization that produced it. To enhance the credibility of their claims, some organizations obtain eco-labels, certification or other form of recognition from bodies that use life cycle assessments, reviews or other criteria-based systems for evaluation.

7.7 Reviewing and improving the organization’s actions and practices related to social responsibility

7.7.1 General

Effective performance on social responsibility, as on most major initiatives of an organization, depends in part on careful oversight, evaluation and review of the activities undertaken, progress made, achievement of identified objectives, resources used and other aspects of the organization’s efforts. Organizations can often obtain insights into their programs by benchmarking them against the activities of other organizations. Such benchmarking may be focused on actions related to specific core subjects or on broader approaches to integrating social responsibility throughout the organization.

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

Periodic reviews of performance are used to determine progress on social responsibility, help keep programmes well focused, identify areas in need of change and contribute to improved performance. Stakeholders can play an important role in reviewing an organization’s performance on social responsibility.

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

7.7.2 Monitoring activities on social responsibility

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

When deciding on the activities to be monitored, the organization should focus on those that are significant and seek to make the results of the monitoring easy to understand, reliable and timely, and responsive to stakeholders’ concerns. As in any other type of performance management, the manner in which monitoring of performance is done and the nature and extent of feedback can have a significant impact on the level of cooperation of workers in maintaining high standards and bringing about improvement.

There are many different methods that can be used to monitor performance on social responsibility, including periodic reviews, benchmarking and obtaining feedback from stakeholders.

One of the more common methods is measurement against indicators. An indicator is a measurement of a specific aspect of performance; it is used to monitor or evaluate the achievement of project objectives over time. Indicators are often used when it is too difficult or expensive to monitor every activity that makes up a programme for social responsibility. Indicators should be valid, informative, practical, credible and reliable.

Extensive additional detail on selecting and using indicators is available in many references on social responsibility and sustainability (see Annex A for examples).

Although indicators that yield quantitative results are relatively straightforward to use, they are not appropriate for all aspects of social responsibility. In the area of human rights, for example, women’s and men’s views
about whether they are being fairly treated can be more meaningful than some quantitative indicators on
discrimination. Beyond this, it is important to recognize that social responsibility is about more than specific
achievements in measurable activities, such as reducing pollution and responding to complaints. As social
responsibility is based on values, application of principles of social responsibility, and attitudes, monitoring
involves more subjective approaches such as interviewing, observing and other techniques for evaluating
behaviour and commitments.

7.7.3 Reviewing the organization's progress and performance on social responsibility

In addition to its day-to-day oversight and monitoring of the activities related to social responsibility,
organizations should carry out periodic reviews to determine how they are performing against their targets and
objectives for social responsibility and to identify potential changes in the programmes and procedures.

These reviews typically involve the comparison of performance across social responsibility core subjects with
results from earlier reviews, to determine progress and measure achievement against objectives. They should
also include examination of less easily measured aspects of performance, such as attitudes to social
responsibility, integration of social responsibility throughout the organization and adherence to principles,
value statements and practices.

The role of stakeholders can be a valuable part of such reviews. Stakeholder information notifies an
organization not only how stakeholders perceive specific achievements of its social responsibility programme,
but also how they view the organization's overall efforts on social responsibility. Stakeholders can also keep
an organization attuned to changes in expectations and attitudes in the broader community.

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

— Were objectives achieved as envisioned?
— Did the strategies and processes suit the objectives?
— What worked and why? What did not work and why?
— Were the objectives appropriate?
— What could have been done better?

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

7.7.4 Enhancing the reliability of data and information collection and management

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

— increase the organization's confidence that the data it provides to others is accurate;
— improve the credibility of data and information; and
— confirm the reliability of systems for protecting the security and privacy of data.

Such detailed reviews may be prompted by legal or other requirements for release of data on emissions of
greenhouse gases or pollutants, requirements for provision of programme data to funding bodies or oversight
departments, conditions of environmental licences or permits and concerns about protection of private
information, such as financial or medical data or personal details.
As part of such reviews, independent people or groups, either internal or external to the organization, should examine the ways in which data is collected, recorded or stored, handled and used by the organization. The reviews can help identify vulnerabilities in data collection and management systems that would allow the data to become contaminated by errors or would permit access by unauthorized individuals. The results of the reviews can help the organization strengthen and improve its systems.

### 7.7.5 Improving performance

On the basis of periodic reviews, or at other appropriate intervals, an organization should consider ways in which it could improve its performance on social responsibility. The results of reviews should be used to help bring about continual improvement in the organization's social responsibility. Improvements could involve modification of targets and objectives to reflect changing conditions or aspiration for greater achievement. The scope of activities and programmes related to social responsibility could be broadened. The provision of additional or different resources for activities related to social responsibility might be an issue to consider. Improvements could also include programmes or activities to take advantage of newly identified opportunities.

Stakeholder views expressed during reviews may assist the organization in the identification of new opportunities and changed expectations to be taken into account in improving performance of its activities on social responsibility.

To encourage the realization of organizational goals and objectives, some organizations build achievement of specific objectives of social responsibility into the annual or periodic performance reviews of senior executives and managers. Such steps emphasize that the organization's action on social responsibility is intended to be a serious commitment.

### 7.8 Voluntary initiatives on social responsibility

Many organizations have developed voluntary initiatives intended to help other organizations seeking to become more socially responsible. In some cases, the initiative is in fact an organization formed to expressly address various aspects of social responsibility. The result is that there is a wide variety of initiatives available to organizations interested in social responsibility (including by joining or supporting other organizations).

Some of these initiatives address aspects of one or more core subjects or issues; others address various ways that social responsibility can be integrated into an organization's activities and decisions. Some initiatives create or promote specific tools or practical guides that can be used by organizations in integrating social responsibility throughout their organizations. Some initiatives develop or promote minimum expectations concerning social responsibility. These expectations can take the many forms, including codes of conduct, recommendations, guidelines, declarations of principles and value statements.

Participation in an initiative or the use of an initiative's tools, by itself, is not a reliable indicator of the social responsibility of an organization. In evaluating initiatives, an organization should be aware that not every initiative is well regarded or credible in the eyes of stakeholders. An organization should also determine whether the initiative will help it to address its social responsibility, and whether the initiative is mainly a form of public relations or a means of protecting the reputation of members or participating organizations. Social responsibility should not be treated only as a form of risk management. A particularly important consideration when evaluating an initiative on social responsibility is whether it unilaterally reinterprets already established and recognized expectations of responsible behaviour.

Effective engagement with stakeholders and multi-stakeholder systems of governance and development are key characteristics distinguishing some initiatives from others, recognizing that initiatives developed for a single sector or type of organization may have single-stakeholder governance structures.

An organization may find it useful to participate in, or use tools of, one or more social responsibility initiatives. Participation should lead in one way or another to concrete action within the organization, such as obtaining support or learning from others. Participation can be especially valuable when an organization starts using or drawing upon tools or practical guidance that accompany the initiative. Organizations may use initiatives to seek some form of recognition, such as a certificate or label. Some initiatives are broadly recognized as a credible basis for public recognition of performance or compliance regarding specific practices or on specific
issues. Practical guidance provided by these initiatives can vary from self-assessment tools to third party verification.

In considering the value of an initiative, an organization should consider whether it helps the organization in addressing a particular core subject or issue, and whether it provides important information or tools that help integrate social responsibility throughout the organization. A key consideration will be whether the initiative is designed for that particular type of organization. Organizations should also consider whether an initiative helps the organization to reach specific stakeholder groups, whether it is locally or regionally relevant, or whether it has global scope and applies to all types of organizations.

In determining whether to participate in or use an initiative, an organization should gather information about the initiative, including, whether it provides guidance concerning core subjects or issues, best practice, practical implementation tools or verification information.

The following factors should be considered when choosing an initiative:

— whether the initiative is consistent with the principles mentioned in Clause 4;

— whether the initiative provides valuable and practical guidance for the organization on its areas of interest;

— the kind of organization or organizations that developed and govern the initiative, such as government, NGO, labour, private sector or academic;

— the reputation of the organization or organizations that developed and govern the initiative, considering their credibility and integrity;

— the nature of the process for developing and governing the initiative, for example, whether the initiative is developed through and/or governed by a multi-stakeholder, transparent, open, and accessible process, with developed and developing country participants; and

— the accessibility of the initiative, for example, whether the organization must sign a contract to participate or whether there are costs to join the initiative.

In considering these and other factors, an organization should be cautious in how they interpret the results. For example, the widespread acceptance of an initiative may be an indication of its relevance and value; it might, however also be an indication that the initiative has less stringent requirement. By contrast, a less widespread initiative may be more innovative or challenging. Additionally, a freely available initiative may seem attractive, but an initiative available at a price may be kept up-to-date, and thus be more valuable in the long-term.

It is important to periodically review the value and relevance of the initiatives.

Annex A contains a non-exhaustive list of voluntary initiatives and tools relating to social responsibility. The inclusion of an initiative does not constitute an endorsement of that initiative or of any organizations that may be joining that initiative or using its tools.
Voluntary initiatives and tools for social responsibility

Note: The Tables in this Annex are based on information supplied by many different experts who are part of the ISO Working Group on Social Responsibility. As a result of the varied nature of these submissions, editing was undertaken of these submissions with the aim of ensuring consistency. As part of this editing, some information about some of these initiatives and tools had to be omitted, including some information that the Working Group experts had agreed should preferably be included. To address these concerns, and to provide for additional examples of initiatives and tools that are not currently mentioned, further work will be undertaken on this Annex during the commenting period on the Committee Draft. Experts are invited to submit specific proposals for improving this Annex.

A.1 Introduction

This Annex provides a non-exhaustive list of voluntary initiatives and tools for social responsibility. The aim of this Annex is to provide examples of the types of such initiatives and tools that exist, and to draw attention to the additional guidance that may be available on the subjects, issues, practices or integration aspects considered in this International Standard. This Annex serves as a source of further information for users, helping them to compare what is being done in other sectors and in different parts of the world.

For the purposes of this International Standard, an initiative for social responsibility refers to an “organization, programme or activity expressly devoted to making progress towards meeting a particular aim relating to social responsibility” (2.9). A tool for social responsibility refers to a system, methodology or similar means that relates to a specific initiative for social responsibility, and that is designed to assist organizations in meeting a particular aim relating to social responsibility.

The Annex is divided into two tables, distinguishing between those initiatives and tools that apply to all economic sectors (“cross-sectoral”) and those that apply only to specific public or private sectors (“sectoral”).

For each initiative or tool, the organization or organizations that launched the initiative or tool is identified, and information is provided on the ISO 26000 core subjects or practices for integrating social responsibility to which it relates. A relevant Internet address is provided, with a brief description of the intended purposes and potential users of the initiative or tool, and with details on whether membership is a requirement for using the initiative or tool.

The information in this Annex was provided by experts who participated in the drafting of this International Standard. This information reflects the situation at the time of drafting, and will be reviewed by ISO if and when the International Standard is revised. Recognizing that the information in the Annex is not exhaustive, and that social responsibility is a continuously developing field, organizations considering the possible use of initiatives or tools are advised to also seek updated information from further sources on initiatives relevant to their country, region or sector.

The selection of each initiative and tool in this Annex was guided by the following criteria:

— it has international application and/or was developed by an ISO member body;

— it addresses aspects of one or more core subjects and/or the integration of social responsibility throughout an organization; and

— it was not developed expressly as a business, or for use by a single organization or group.

In determining whether to use any of these initiatives or tools, an organization should bear in mind the considerations provided in 7.8. It is not necessary for an organization to participate in an initiative or to use a tool for it to be socially responsible.
The fact that an initiative or tool is mentioned in this Annex does not imply any form of endorsement by ISO of that initiative or tool. Furthermore, important characteristics relating to the initiative that cannot be objectively measured within the scope of this International Standard, such as its effectiveness, credibility, legitimacy and representativeness, are not considered here. Such characteristics should be assessed directly by those considering use of that initiative or tool.

### Table A.1 — Examples of cross-sectoral initiatives (apply to more than one sector of activity)

<table>
<thead>
<tr>
<th>ORGANIZATION</th>
<th>INITIATIVE OR TOOL (Listed in alphabetical order under each section by organization)</th>
<th>Topics covered by the initiative/tool are marked with an “X”</th>
<th>Practices for integrating social responsibility (see sub-clause titles below)</th>
<th>Additional information</th>
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<td><strong>CORE SUBJECTS</strong></td>
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<td>Organizational governance</td>
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<td>Labour practices</td>
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<td>Fair operating practices</td>
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<td>Consumer issues</td>
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<th>ORGANIZATION INITIATIVE OR TOOL</th>
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<td>(Listed in alphabetical order under each section by organization)</td>
<td>Operational governance</td>
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#### Practices for integrating social responsibility (sub-clause titles): 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of the organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of the organization; 7.4 Practices for integrating social responsibility throughout the organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving the organization's actions and practices related to social responsibility.

### Section 2: MULTI-STAKEHOLDER INITIATIVES

<table>
<thead>
<tr>
<th>Initiative</th>
<th>CORE SUBJECTS</th>
<th>Practices for integrating social responsibility</th>
<th>Additional information</th>
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</table>
| AccountAbility The AA1000 Series | X X X X X X X X X X | Membership-based organization open to all organizations and individuals. Main area of work is assurance of sustainability responsibility reports and stakeholder engagement. It has produced three principles-based standards intended for use by any organization:  
- AA1000APS - provides general principles of accountability  
- AA1000AS - provides the requirements for conducting sustainability assurance  
- AA1000SES - provides a framework for stakeholder engagement | www.accountability21.net |
| Amnesty International Human Rights Principles for Companies | X | Membership-based organization. Its Human Rights Principles for Companies deals with the responsibilities of multinational companies to promote and protect human rights in their own operations. It includes a checklist for use by companies. Organizations are free to adopt the principles. | www.amnesty.org |
| Business Social Compliance Initiative (BSCI) | X X X X X | Membership-based initiative. Membership is subject to an annual fee. Most members are retailers, industry and importing companies. Initiative includes standardized management tools aimed at promoting improved social performance in the supply chain. | www.bsci-eu.org |
| Centre for Business Ethics (ZfW) Values Management System | X X X X | | German organization that seeks to promote business ethics in Germany and Europe in cooperation with other scientific and economic institutes. Freely available tool provides a governance framework on legal, economic, ecological, social issues. | www.dnwe.de/wertemanagement.php (German) |
| CSR360 Global Partner Network | X X X X X | Network of 100 partner organizations from 60 countries that seeks to promote social responsibility. Network is convened by UK-Based Business in the Community (BITC). It operates various programmes and initiatives. | wwwcsr360.org |
| EFQM Framework for CSR and Excellence Model | X X X X X | Use of the EFQM Framework and Excellence Model is open to any organization. Initiative provides guidance to organizations on management elements relating to corporate social responsibility. | www.efqm.org |
| Ethical Trading Initiative | X X | Membership organization open to companies, NGOs and specific trade union organisations. 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 dues, adopt ETI code and observe other requirements. | www.ethicaltrade.org/ |
### Table A.1 (continued)

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<tr>
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<td>European Business Ethics Network (EBEN)</td>
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<td>Fair Labour Association (FLA)</td>
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<td>Global Leadership Network Tool for Implementation</td>
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| Global Reporting Initiative (GRI) Sustainability Reporting Guidelines | X   | X   | X   | X   | X   | X   | X   | X   | Initiative that provides guidelines and supporting tools on sustainability reporting. 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  
  - A Boundary Technical Protocol www.globalreporting.org |
| R-bec Ethical/Legal Compliance Management System Standard | X   | X   | | | | | | | Management system standard that is free for any organization that wishes to establish, maintain, and improve its ethical and legal compliance management systems. http://r-bec.reitaku-u.ac.jp/ (Japanese) |
| Responsabilidad Social Empresarial Caja de Herramientas para America Latina | X   | X   | X   | X   | X   | X   | X   | X   | A collection of tools that provides support to SMEs in Latin America in Improving their social responsibility through analysis and Training tools. www.produccionmaslimpia-la.net/herramientas/index.htm (Spanish) |
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<td>Social Accountability International SA8000 Standard</td>
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| Transparency International Various tools | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | Global NGO that seeks to counter corruption. Provides different tools for companies, specific economic sectors and government agencies. Examples of tools include:  
- The Integrity Pact  
- An anti-corruption handbook  
- Business principles for countering bribery  
- A corruption fighter toolkit | www.transparency.org |
| Caux Round Table Principles for Business | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | Network of business people that seeks to promote ethical principles, collaboration and dialogue among managers, public officials and citizens. The Principles for Business provide a statement of aspirations for ethical performance. | www.cauxroundtable.org |
| Consumers International Charter for Global Business | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | Global federation of consumer groups. The Charter sets out best business practices in areas of interest to consumers, modelled on existing international codes of practice. | www.consumersinternational.org |
| CSR Europe | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | Membership, fee-based initiative for European companies. Provides a European business network to assist member companies in integrating CSR in their corporate strategies. | www.csreurope.org/ |
| Ethos Institute Ethos indicators of CSR | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | Brazilian organization that focuses on promoting social responsibility in the business sector. It provides several CSR tools free of charge, including a set of indicators on CSR. | www.ethos.org.br (Portuguese) |
| International Chamber of Commerce (ICC) Various tools and initiatives | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | Global business organization that represents the interests of its members. It has produced numerous initiatives and tools relating to different aspects of social responsibility, including:  
- The Consolidated ICC Code of Advertising and Marketing Communication Practice  
- The ICC Nine Steps to Responsible Business Conduct  
- The ICC Guidance on Supply Chain Responsibility  
- The ICC Guide to Responsible Sourcing  
- The ICC Business Charter for Sustainable Development | www.iccwbo.org |

Practices for integrating social responsibility (sub-clause titles): 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of the organization’s characteristics to social responsibility; 7.3 Understanding the social responsibility of the organization; 7.4 Practices for integrating social responsibility throughout the organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving the organization’s actions and practices related to social responsibility.
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<td>Community involvement and development</td>
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</tbody>
</table>

**Practices for integrating social responsibility (sub-clause titles):** 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of the organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of the organization; 7.4 Practices for integrating social responsibility throughout the organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving the organization's actions and practices related to social responsibility.

### Section 3: SINGLE STAKEHOLDER INITIATIVES

| International Road Transport Union Charter for Sustainable Development | X | X | X | | | | | |
| Membership-based organization oriented mainly to large companies. Aims to include representatives from all continents. Annual membership fee required. It has developed numerous initiatives and tools that are publicly available, including: The Global Water Tool, Improving Stakeholder Engagement: Measuring Impact, Organizational Governance: Issue Management Tool, Sustainable Development: A Learning Tool, Numerous other guidance documents, initiatives and tools on specific social and environmental issues. [www.wbcsd.org](http://www.wbcsd.org) |
| World Business Council for Sustainable Development (WBCSD) Various initiatives and tools | X | X | X | X | X | X | X | X | X | X |
| 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. [www.ghgprotocol.org](http://www.ghgprotocol.org) |

3256
### Table A.2 — Examples of sectoral initiatives (apply to a single sector of activity)

<table>
<thead>
<tr>
<th>SECTOR</th>
<th>Topics covered by the initiative/tool are marked with an &quot;X&quot;</th>
<th>Practices for integrating social responsibility (see sub-clause titles below)</th>
<th>Additional information</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>CORE SUBJECTS</td>
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<td></td>
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<tr>
<td></td>
<td>Organizational governance</td>
<td></td>
<td>Membership-based association with different criteria and membership fees for companies,</td>
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<tr>
<td></td>
<td>Human rights</td>
<td></td>
<td>NGOs and labour. Common Code for the Coffee Community (4C) comprises a code of</td>
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<tr>
<td></td>
<td>Labour practices</td>
<td></td>
<td>conduct, support mechanisms and a verification system aimed at improving the social,</td>
</tr>
<tr>
<td></td>
<td>Environment</td>
<td></td>
<td>environmental and economic conditions for the people making their living with coffee.</td>
</tr>
<tr>
<td></td>
<td>Fair operating practices</td>
<td></td>
<td><a href="http://www.4c-coffeeassociation.org/">www.4c-coffeeassociation.org/</a></td>
</tr>
<tr>
<td></td>
<td>Consumer issues</td>
<td></td>
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<td>Community involvement and dev.</td>
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<td>INITIATIVE OR TOOL</td>
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<td>(Listed in alphabetical order under each section)</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>5.2 Recognizing social responsibility</td>
<td>5.3 Stakeholder identification and engagement</td>
<td>Partnership of labour unions, NGOs, cocoa processors and the major chocolate brands.</td>
</tr>
<tr>
<td></td>
<td>5.3 The relationship of the organization's characteristics to social responsibility</td>
<td>7.2 The relationship of the organization's characteristics to social responsibility</td>
<td>Initiative seeks to ensure no child is exploited and to end abusive labour practice.</td>
</tr>
<tr>
<td></td>
<td>7.3 Understanding the social responsibility of the organization</td>
<td>7.4 Practices for integrating social responsibility throughout the organization</td>
<td><a href="http://www.cocoainitiative.org">www.cocoainitiative.org</a></td>
</tr>
<tr>
<td></td>
<td>7.5 Communication on social responsibility</td>
<td>7.6 Enhancing credibility regarding social responsibility</td>
<td><a href="http://www.rainforest-alliance.org/agriculture.cfm?id=standards">www.rainforest-alliance.org/agriculture.cfm?id=standards</a></td>
</tr>
<tr>
<td></td>
<td>7.7 Reviewing and improving the organization's actions and practices related to social responsibility</td>
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</table>

#### Sector: AGRICULTURE

- **Common Code for the Coffee Community Association**
  - Code of Conduct
  - Membership-based association with different criteria and membership fees for companies, NGOs and labour. Common Code for the Coffee Community (4C) comprises a code of conduct, support mechanisms and a verification system aimed at improving the social, environmental and economic conditions for the people making their living with coffee.
  - [www.4c-coffeeassociation.org/](http://www.4c-coffeeassociation.org/)

- **International Cocoa Initiative**
  - Partnership of labour unions, NGOs, cocoa processors and the major chocolate brands. Initiative seeks to ensure no child is exploited and to end abusive labour practice.
  - [www.cocoainitiative.org](http://www.cocoainitiative.org)

- **Sustainable Agriculture Network**
  - SAN Standards
  - Membership-based organization comprising farms and producer groups that cultivate tropical export crops. Seeks to foster best management practice across agricultural value chains by encouraging farmers to comply with SAN standards and motivating traders and consumers to support sustainability.
  - [www.rainforest-alliance.org/agriculture.cfm?id=standards](http://www.rainforest-alliance.org/agriculture.cfm?id=standards)

#### Sector: APPAREL

- **Fair Wear Foundation**
  - Foundation with a multi-stakeholder governance structure that focuses on good labour practices in the clothing and shoes sector. Sourcing companies become members of FWF by making an annual contribution, adopting a Code of Labour Practices and observing other requirements.
  - [www.fairwear.nl](http://www.fairwear.nl)

- **Fur Free Retailer Program**
  - Initiative that aims to provide consumers with accurate information about a retailer's fur policy, allowing consumers to make an informed choice when shopping. The initiative aims to end the sale of fur products throughout retail establishments by offering support to those retailers who have committed in writing to a no-fur policy.
### Table A.2 (continued)

<table>
<thead>
<tr>
<th>SECTOR</th>
<th>Topics covered by the initiative/tool are marked with an &quot;X&quot;</th>
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<tbody>
<tr>
<td>INITIATIVE OR TOOL</td>
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<tr>
<td>Sector: CONSTRUCTION</td>
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<tr>
<td>UNEP</td>
<td>Sustainable Buildings and Construction Initiative</td>
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</table>

| Sector: CONSUMER GOODS / RETAIL | | | | |
| Business Social Compliance Initiative (BSCI) | X | X | X | X | X | X | X | Membership is open to retail, trading and manufacturing companies involved in the retail supply chain. Fee required. Initiative focuses on improving supply chain labour practices. www.bsci-eu.org |

| Sector: ELECTRONICS | | | | |
| Electronic Industry Citizenship Coalition | The Electronic Industry Code of Conduct | 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 aimed at improving conditions in the electronics supply chain. www.eicc.info/index.html |
| Zentralverband der Deutschen Elektro- und Elektronikindustrie | Code of Conduct on Corporate Social Responsibility | X | X | X | X | X | X | Membership-based organization. Code of Conduct provides a guideline to improve social and environmental performance in the industry. www.zvei.de (German) |
### Table A.2 (continued)

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<tr>
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<td><strong>Additional information</strong></td>
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<td><strong>SECTOR: EXTRACTIVE</strong></td>
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<td></td>
<td>International Petroleum Industry Environmental Conservation Association (IPIECA)</td>
<td>X X X X X X X X X X X X x X</td>
<td>Membership-based association open to any oil and gas producing company. It produces numerous tools available for free public use. These include: • 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 • A Guide to Developing Biodiversity Action Plans for the Oil and Gas Sector • A Roadmap to Health Impact Assessments in the Oil and Gas Industry • An IPIECA Guide to Social Impact Assessments for the Oil and Gas Industry • Guide to Operating in Areas of Conflict for the Oil &amp; Gas Industry <a href="http://www.ipieca.org">www.ipieca.org</a></td>
</tr>
<tr>
<td></td>
<td>The Voluntary Principles on Security and Human Rights</td>
<td>X X X X X X X X X X X X X X X X X X X</td>
<td>Initiated by the governments of the UK and USA, the Principles provide guidance for companies and NGOs on identifying human rights and security risk, as well as 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></td>
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<td><strong>SECTOR: FINANCE / INVESTMENTS</strong></td>
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<td>Equator Principles</td>
<td>X X X X X X X X X X X X X X X X X X X</td>
<td>Membership-based association open to any oil and gas producing company. It produces numerous tools available for free public use. These include: • 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 • A Guide to Developing Biodiversity Action Plans for the Oil and Gas Sector • A Roadmap to Health Impact Assessments in the Oil and Gas Industry • An IPIECA Guide to Social Impact Assessments for the Oil and Gas Industry • Guide to Operating in Areas of Conflict for the Oil &amp; Gas Industry <a href="http://www.ipieca.org">www.ipieca.org</a></td>
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<tr>
<td></td>
<td>Guideline for ESG Reporting and Integration into Financial Analysis</td>
<td>X X X X X X X X X X X X X X X X X X X</td>
<td>Reporting guideline for economic, 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/de_dvfa/komissionen/non_finance/dok/35683.php">www.dvfa.de/de_dvfa/komissionen/non_finance/dok/35683.php</a> (German)</td>
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<tr>
<td></td>
<td>Principles for Responsible Investment (PRI)</td>
<td>X X X X X X X X X X X X X X X X X X X</td>
<td>Provides a framework for investors to fulfil their fiduciary (or equivalent) duties giving appropriate considerations to environmental, social and corporate governance issues. Membership required. No compulsory fee, but a suggested voluntary fee of $10,000. <a href="http://www.unpri.org">www.unpri.org</a></td>
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### Table A.2 (continued)

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</table>

#### Practices for integrating social responsibility (sub-clause titles):
- 5.2 Recognizing social responsibility
- 5.3 Stakeholder identification and engagement
- 7.2 The relationship of the organization's characteristics to social responsibility
- 7.3 Understanding the social responsibility of the organization
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- 7.5 Communication on social responsibility
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### Sector: FINANCE / INVESTMENTS

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<tr>
<td>UNEP Finance Initiative (UNEP FI)</td>
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</table>

- Open to all organizations in the finance sector. Annual membership fee. Works closely with participant organizations to develop and promote linkages between the environment, sustainability and financial performance. [www.unepfi.org](http://www.unepfi.org)

### Sector: FISHERIES

<table>
<thead>
<tr>
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<tr>
<td>Marine Stewardship Council</td>
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### Sector: INFORMATION TECHNOLOGIES

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<tr>
<td>UNEP and International Telecommunication Union (ITU) Global e-Sustainability Initiative (GeSI)</td>
<td>X</td>
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</table>

- Open to any company and related organization involved in the ICT industry. Annual membership fee. Provides guidance to improve the sustainability performance of its members. [www.gesi.org](http://www.gesi.org)

### Sector: PUBLIC SERVICES

<table>
<thead>
<tr>
<th>INITIATIVE OR TOOL</th>
<th>CORE SUBJECTS</th>
<th>Practices for integrating social responsibility</th>
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<tr>
<td>United Nations Sustainable United Nations (SUN)</td>
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</table>

- Open to participation by all UN agencies and public organizations. No membership fees. Provides practical support to public organizations in reducing their greenhouse gas emissions and improving their sustainability. [www.unep.fr/scp/sun/](http://www.unep.fr/scp/sun/)

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### Table A.2 (continued)

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<td>Labour practices</td>
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<td>Environment</td>
<td>7.2</td>
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<td>Fair operating practices</td>
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<td>Consumer issues</td>
<td>7.2</td>
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<tr>
<td>Community involvement and dev.</td>
<td>7.2</td>
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<tr>
<td><strong>SECTOR: TRAVEL AND TOURISM</strong></td>
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</tr>
<tr>
<td>Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism</td>
<td>X</td>
</tr>
<tr>
<td>Code of conduct committing signatories to implementing six criteria aimed at protecting children from sexual exploitation in the travel and tourism sector.</td>
<td><a href="http://www.thecode.org">www.thecode.org</a></td>
</tr>
<tr>
<td>Global Sustainable Tourism Criteria Partnership</td>
<td>X</td>
</tr>
<tr>
<td>Membership is open to public and private organizations involved in travel and tourism. No membership fees. Initiative provides a set of baseline criteria for sustainable tourism operations.</td>
<td><a href="http://www.sustainabletourismcriteria.org">www.sustainabletourismcriteria.org</a></td>
</tr>
</tbody>
</table>
Annex B
(informative)

Abbreviations

APR annual percentage rate
CH₄ methane
CO₂ carbon dioxide
GHG greenhouse gas
HIV/AIDS Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
ILO International Labour Organization
MDG Millennium Development Goals
NGO non-governmental organization
NOₓ nitrogen oxides
OSH occupational safety and health (also often written as OHS occupational health and safety)
PBTs persistent, bioaccumulative and toxic substances
POPs persistent organic pollutants
SMO small and medium-sized organizations
SO₂ sulphur dioxide
VOCs volatile organic compounds
UNFCC United Nations Framework Convention on Climate Change
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[9] ISO 14024, Environmental labels and declarations – Type I environmental labelling – Principles and procedures
[10] ISO 14025, Environmental labels and declarations – Type III environmental declarations – Principles and procedures
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<td>International Labour Organization (ILO): Weekly Rest (Commerce and Offices) Recommendation (No. 103). 1957</td>
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International Labour Organization (ILO): Workers' Representatives Convention (No. 135). 1971
International Labour Organization (ILO): Workers with Family Responsibilities Convention, 1981 (No. 156)
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United Nations (UN): Declaration of Commitment on HIV/AIDS. 2001
United Nations (UN): Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief. 1981
United Nations (UN): Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities. 1992


NOTE the Editing Committee believes that an index would increase the utility of ISO 26000 and that it should be provided in the final document. This is something that could be undertaken at the end of the process.