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7 # Guidance on social responsibility

8 *Lignes directrices relatives à la responsabilité sociétale*

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10 **Warning**

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12 This document is not an ISO International Standard. It is distributed for review and comment. It is subject to change without notice and may not be referred to as an International Standard.

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14 Recipient of this draft are invited to submit, with their comments, notification of any relevant patent right of which they are aware and to provide supporting documentation.

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16 ***NOTE TO THIS DOCUMENT***

17 *This document is an unedited preliminary consolidation of the agreed texts resulting from the*
18 *parallel Clause Specific Meetings at the Copenhagen negotiations. The correct cross-referencing*
19 *to Box numbers and to the numbered references in the Bibliography will be finalised immediately*
20 *after Copenhagen.*

21

Contents

Page

81 **Figures**

86

87 **Boxes**

105

106

107

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*.

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

130 # Introduction

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

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

141 — competitive advantage;

142 — its reputation;

143 — its ability to attract and retain workers or members, customers, clients or users;

144 — the maintenance of employees' morale, commitment and productivity;

145 — the view of investors, owners, donors, sponsors and the financial community; and

146 — its relationship with companies, governments, the media, suppliers, peers, customers and the community
147 in which it operates.

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

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

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

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

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

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

173 Reference to any voluntary initiative or tool in the annex of this International Standard does not imply that ISO
174 endorses or gives special status to that initiative or tool.

175 **Table 1 — ISO 26000 outline**

Clause title	Clause number	Description of clause contents
Scope	Clause 1	Defines the content and scope of this International Standard and identifies certain limitations and exclusions.
Terms and definitions	Clause 2	Identifies and provides the definition of key terms that are of fundamental importance for understanding social responsibility and for using this International Standard.
Understanding social responsibility	Clause 3	Describes the important factors and conditions that have influenced the development of social responsibility and that continue to affect its nature and practice. It also describes the concept of social responsibility itself – what it means and how it applies to organizations. The clause includes guidance for small and medium-sized organizations on the use of this International Standard.
Principles of social responsibility	Clause 4	Introduces and explains the principles of social responsibility.
Recognizing social responsibility and engaging with stakeholders	Clause 5	Addresses two practices of social responsibility: an organization's recognition of its social responsibility, and its identification of and engagement with its stakeholders. It provides guidance on the relationship between an organization, its stakeholders and society, recognizing the core subjects and issues of social responsibility and an organization's sphere of influence.
Guidance on social responsibility core subjects	Clause 6	Explains the core subjects and associated issues relating to social responsibility (see Table 2). For each core subject, information has been provided on its scope, its relationship to social responsibility, related principles and considerations, and related actions and expectations.
Guidance on integrating social responsibility throughout an organization	Clause 7	Provides guidance on putting social responsibility into practice in an organization. This includes guidance related to: understanding the social responsibility of an organization, integrating social responsibility throughout an organization, communication related to social responsibility, improving the credibility of an organization regarding social responsibility, reviewing progress and improving performance and evaluating voluntary initiatives for social responsibility.
Annex on voluntary initiatives and tools related to social responsibility	Annex A	Presents a non-exhaustive list of voluntary initiatives and tools related to social responsibility that address aspects of one or more core subjects or the integration of social responsibility throughout an organization.
Abbreviated terms	Annex B	Contains abbreviated terms used in this International Standard
Bibliography		Includes references to authoritative international instruments and ISO Standards that are referenced in the body of this International Standard as source material.

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Table 2 — Core subjects and issues of social responsibility

Core subjects and issues	Addressed in sub-clause
Core subject: Organizational governance	**6.2**
Decision-making processes and structures	**6.2.3**
Core subject: Human rights	**6.3**
Issue 1: Due diligence	**6.3.3**
Issue 2: Human rights risk situations	**6.3.4**
Issue 3: Avoidance of complicity	**6.3.5**
Issue 4: Resolving grievances	**6.3.6**
Issue 5: Discrimination and vulnerable groups	**6.3.7**
Issue 6: Civil and political rights	**6.3.8**
Issue 7: Economic, social and cultural rights	**6.3.9**
Issue 8: Fundamental rights at work	**6.3.10**
Core subject: Labour Practices	**6.4**
Issue 1: Employment and employment relationships	**6.4.3**
Issue 2: Conditions of work and social protection	**6.4.4**
Issue 3: Social dialogue	**6.4.5**
Issue 4: Health and safety at work	**6.4.6**
Issue 5: Human development and training in the workplace	**6.4.7**
Core subject: The environment	**6.5**
Issue 1: Prevention of pollution	**6.5.3**
Issue 2: Sustainable resource use	**6.5.4**
Issue 3: Climate change mitigation and adaptation	**6.5.5**
Issue 4: Protection and restoration of the natural environment	**6.5.6**
Core subject: Fair operating practices	**6.6**
Issue 1: Anti–corruption	**6.6.3**
Issue 2: Responsible political involvement	**6.6.4**
Issue 3: Fair competition	**6.6.5**
Issue 4: Promoting social responsibility in the sphere of influence	**6.6.6**
Issue 5: Respect for property rights	**6.6.7**
Core subject: Consumer issues	**6.7**
Issue 1: Fair marketing, information and contractual practices	**6.7.3**
Issue 2: Protecting consumers' health and safety	**6.7.4**
Issue 3: Sustainable consumption	**6.7.5**
Issue 4: Consumer service, support, and dispute resolution	**6.7.6**
Issue 5: Consumer data protection and privacy	**6.7.7**
Issue 6: Access to essential services	**6.7.8**
Issue 7: Education and awareness	**6.7.9**

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Table 2 (continued)

Core subjects and issues	Addressed in sub-clause
Core subject: Community involvement and development	**6.8**
Issue 1: Community involvement	**6.8.3**
Issue 2: Education and culture	**6.8.4**
Issue 3: Employment creation and skills development	**6.8.5**
Issue 4: Technology development	**6.8.6**
Issue 5: Wealth and income creation	**6.8.7**
Issue 6: Health	**6.8.8**
Issue 7: Social investment	**6.8.9**

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183 **Figure 1 — Schematic overview of ISO 26000**
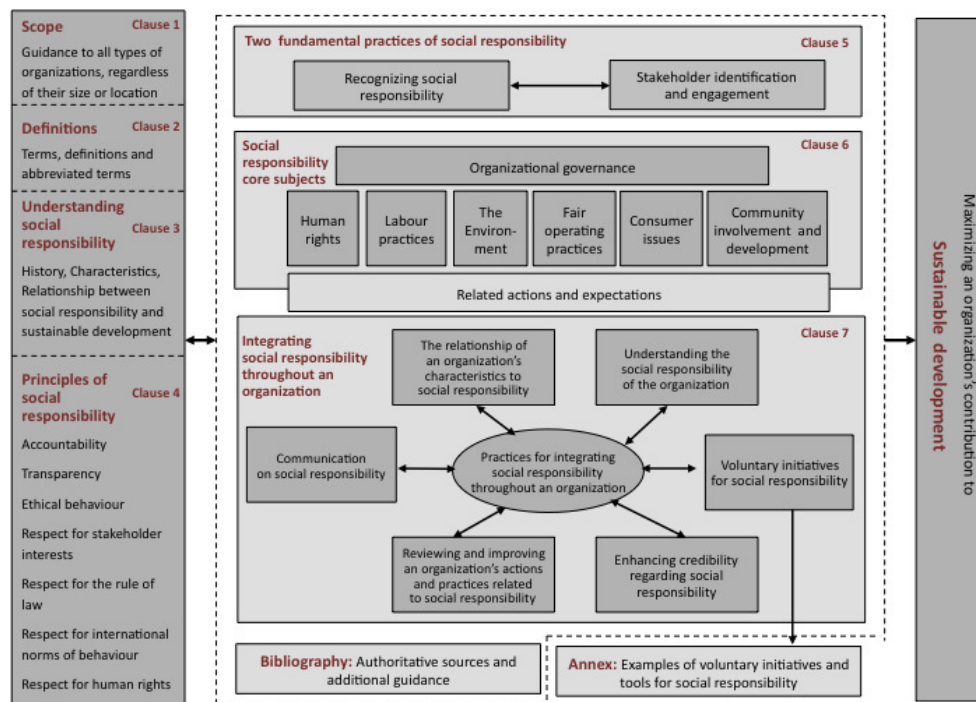
184

185 Figure 1 provides an overview of ISO 26000, and is intended to assist organizations in understanding how to
186 use this standard.

187 — After considering the characteristics of social responsibility and its relationship with sustainable
188 development (clause 3), it is suggested that an organization should review the principles of social
189 responsibility described in clause 4. In practicing social responsibility, organizations should respect and
190 address these principles, along with the principles specific to each core subject (clause 6).

191 — Before analysing the core subjects and issues of social responsibility, as well as each of the related
192 actions and expectations (clause 6), an organization should consider two fundamental practices of social
193 responsibility: recognizing its social responsibility within its sphere of influence, and identifying and
194 engaging with its stakeholders (clause 5).

195 — Once the principles have been understood, and the core subjects and relevant and significant issues of
196   social responsibility have been identified, an organization should seek to integrate social responsibility
197   throughout its decisions and activities, using the guidance provided in clause 7. This involves practices
198   such as: making social responsibility integral to its policies, organizational culture, strategies and
199   operations; building internal competency for social responsibility; undertaking internal and external
200   communication on social responsibility; and regularly reviewing these social responsibility actions and
201   practices.

202 — Further guidance on the core subjects and integration practices of social responsibility is available from
203   authoritative sources (bibliography) and from various voluntary initiatives and tools (some global
204   examples of which are presented in the annex).

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

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

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

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

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

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

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

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

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

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

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

232 **Bibliography**

233 The Bibliography, which is an integral part of this International Standard, provides information to identify and
234 locate the documents referenced in the text. It consists of references to international instruments that are
235 considered authoritative sources for the recommendations in this International Standard. These instruments
236 may contain additional useful guidance and information; ISO 26000 users are encouraged to consult them to
237 better understand and implement social responsibility. References are shown in the text by superscript
238 numbers in square brackets. NB: Reference numbers are not assigned in the order of the documents'
239 appearance in the text. ISO documents are listed first; then the remaining documents are listed in alphabetical
240 order of the issuing organization.

241 **Text boxes**

242 Text boxes for supplementary guidance are provided to assist users or give illustrative examples. Text in
243 boxes should not be considered less important than other text**.**

244 # Guidance on social responsibility

245 ## 1   Scope

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

248   a)   concepts, terms and definitions related to social responsibility;

249   b)   the background, trends and characteristics of social responsibility;

250   c)   principles and practices relating to social responsibility;

251   d)   the core subject and issues of social responsibility

252   e)   integrating, implementing and promoting socially responsible behaviour throughout the organization
253   and through its policies and practices within its sphere of influence;

254   f)   identifying and engaging with stakeholders; and

255   g)   communicating commitments and performance and other information related to social responsibility.

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

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

264 This International Standard is not a management system standard. It is not intended or appropriate for
265 certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified, to ISO
266 26000 would be a misrepresentation of the intent and purpose and a misuse of this International Standard. As
267 this International Standard does not contain requirements, any such certification would not be a demonstration
268 of conformity with this International Standard.

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

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

278

2   Terms and definitions

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

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

2.2
consumer
[individual member of the general public **[**purchasing or**]** using [property], products or services for private purposes**]** *OR* **[**everyone who purchases or uses products or services for private purposes**]** *(deferred to Consumer CSM)*

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

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

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

NOTE   Employee is a narrower term than "worker", defined in 2.27 below.

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

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

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

2.8
gender equality
equitable treatment for women and men

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

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

322 **2.10**
323 **initiative for social responsibility**
324 **initiative**
325 programme or activity expressly devoted to meeting a particular aim related to **social responsibility** (2.1.18)

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

327 **2.11**
328 **international norms of behaviour**
329 expectations of socially responsible organizational behaviour derived from customary international law,
330 generally accepted principles of international law, or intergovernmental agreements that are universally or
331 nearly universally recognized

332 NOTE 1   Intergovernmental agreements include treaties and conventions

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

335 NOTE 3   International norms of behaviour evolve over time.

336 **2.12**
337 **organization**
338 entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable
339 objectives

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

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

344 **2.13**
345 **organizational governance**
346 system by which an **organization** (2.12) makes and implements decisions in pursuit of its objectives

347 **2.14**
348 **principle**
349 fundamental basis for decision making or behaviour

350 **2.15**
351 **product**
352 article or substance that is offered for sale or is part of a service delivered by an **organization** (2.12)

353 **2.16**
354 **service**
355 action of an **organization** (2.12) to meet a demand or need

356 **2.17**
357 **social dialogue**
358 negotiation, consultation or simply exchange of information between or among representatives of
359 governments, employers and workers, on matters of common interest relating to economic and social policy

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

362 **2.18**
363 **social responsibility**
364 responsibility of an **organization** (2.12) for the impacts of its decisions and activities on society and the
365 **environment** (2.6), through transparent and **ethical behaviour** (2.7) that

3

366   ⎯ contributes to **sustainable development** (2.23), including health and the welfare of society;

367   ⎯ takes into account the expectations of **stakeholders** (2.20);

368   ⎯ is in compliance with applicable law and consistent with **international norms of behaviour** (2.11); and

369   ⎯ is integrated throughout the **organization** (2.12) and practised in its relationships

370   NOTE 1   Activities include products, services and processes.

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

372   **2.19**
373   **sphere of influence**
374   range/extent of political, contractual, economic or other relationships through which an organization (2.12) has
375   the ability to affect the decisions or activities of individuals or organizations

376   NOTE 1   The ability to influence does not, in itself, mean there is a responsibility to exercise that influence

377   NOTE 2   Where this term appears in the standard, it should always be understood in the context of the guidance in
378   5.2.3 and 7.3.2

379   **2.20**
380   **stakeholder**
381   individual or group that has an interest in any decision or activity of an **organization** (2.12)

382   **2.21**
383   **stakeholder engagement**
384   activity undertaken to create opportunities for dialogue between an organization and one or more of its
385   **stakeholders** (2.20), with the aim of providing an informed basis for the organization's decisions

386   **2.22**
387   **supply chain**
388   sequence of activities or parties that provides products (2.15) or services to the **organization** (2.12)

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

391   **2.23**
392   **sustainable development**
393   development that meets the needs of the present without compromising the ability of future generations to
394   meet their own needs.

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

399   **2.24**
400   **transparency**
401   openness about decisions and activities that affect society, the economy and the **environment** (2.6), and
402   willingness to communicate these in a clear, accurate, timely, honest and complete manner

403   **2.25**
404   **value chain**
405   entire sequence of activities or parties that provide or receive value in the form of **products** (2.15) or **services**
406   (2.16)

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

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

409   **2.26**
410   **vulnerable group**
411   group of individuals who share one or several characteristics that are the basis of discrimination or adverse
412   social, economic, cultural, political or health circumstances, and that cause them to lack the means to achieve
413   their rights or otherwise enjoy equal opportunities

414   **2.27**
415   **worker**
416   anyone who performs work, whether an employee or someone who is self-employed

3   Understanding social responsibility

3.1   The social responsibility of organizations: Historical background

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

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

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

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

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

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

3.2   Recent trends in social responsibility

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

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

445   The global nature of some environmental and health issues, recognition of worldwide responsibility for
446   combating poverty, growing financial and economic interdependence and more geographically dispersed
447   value chains mean that the matters relevant to an organization may extend well beyond those existing in the
448   immediate area in which the organization is located. It is important that organizations address social
449   responsibility irrespective of social or economic circumstances. Instruments such as the Rio Declaration on
450   Environment and Development [119], the Johannesburg Declaration on Sustainable Development [112], the
451   Millennium Development Goals [114] and the ILO Declaration of Fundamental Principles and Rights at Work
452   emphasize this worldwide interdependence.

5

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

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

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

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

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

3.3 Characteristics of social responsibility

3.3.1 General

475 The essential characteristic of social responsibility (2.1.18) is the willingness of an organization to incorporate
476 social and environmental considerations in its decision-making and be accountable for the impacts of its
477 decisions and activities on society and the environment. This implies both transparent and ethical behaviour
478 that contributes to sustainable development, is in compliance with applicable law and consistent with
479 international norms of behaviour, is integrated throughout the organisation and practiced in its relationships
480 and takes into account the interests of stakeholders.

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

3.3.2 The expectations of society

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

492 Although expectations of socially responsible behaviour will vary between countries and cultures,
493 organizations should nevertheless respect international norms of behaviour such as those reflected in the
494 Universal Declaration of Human Rights [117], the Johannesburg Declaration [ref] and other instruments.

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

498 ### 3.3.3 The role of stakeholders in social responsibility

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

506 ### 3.3.4 Integrating social responsibility

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

512 Philanthropy (in this context understood as giving to charitable causes) can have a positive impact on society.
513 However, it should not be used by an organization as a substitute for engaging stakeholders, integrating social
514 responsibility into the organization or addressing any adverse impacts of its decisions or activities.

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

519 Box 2 describes the importance of gender equality and how it relates to social responsibility. Box 3 describes
520 how ISO 26000 covers the activities of small and medium-sized organizations (SMOs).

---

521 **Box 2 – Gender equality and social responsibility**

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

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

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

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

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

535 — equal remuneration for men and women workers for work of equal value *(Add reference to ILO Equal*
536 *Remuneration Convention)*

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

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

7

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

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

547   Organizations are encouraged to use indicators, targets and best practice references to systematically monitor
548   processes and track progress in achieving gender equality.
549
550   *(Add reference to Beijing Declaration and Platform for Action and CEDAW (Committee on the Elimination of*
551   *Discrimination Against Women International Bill of Rights for Women)*

552

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

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

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

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

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

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

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

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

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

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

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

589 Organizations with greater capacity and experience in social responsibility might consider providing support to
590 SMOs, including assisting them in raising awareness on issues of social responsibility and good practice.
591
592

593   3.3.5   Relationship between social responsibility and sustainable development

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

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

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

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

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

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

622   3.4   The state and social responsibility

623 This International Standard cannot replace, alter or in any way change the duty of the state to act in the public
624 interest. This International Standard does not provide guidance on what should be subject to legally binding
625 obligations; neither is it intended to address questions that can only properly be resolved through political
626 institutions. Because the state has the unique power to create and enforce the law, it is different from
627 organizations. For instance, the duty of the state to protect human rights is different from those responsibilities
628 of **organizations** (2.12) with regard to human rights that are addressed in this International Standard.

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

9

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

4   Principles of social responsibility

4.1   General

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

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

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

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

4.2   Accountability

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

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

655 Accountability involves an obligation on management to be answerable to the controlling interests of the
656 organization and on the organization to be answerable to legal authorities with regard to laws and regulations.
657 Accountability also implies that the organization is answerable in varying degrees or ways, depending upon
658 the nature of the impact and circumstances, to those affected by its decisions and activities, as well as to
659 society in general, for the overall impact on society and the environment of its decisions and activities.

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

665 An organization should account for:

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

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

4.3   Transparency

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

672 An organization should disclose in a clear, accurate and complete manner and to a reasonable and sufficient
673 degree, the policies, decisions and activities for which it is responsible, including their known and likely
674 impacts on society and the environment. This information should be readily available, directly accessible and
675 understandable to those who have been, or may be affected in significant ways by the organization. It should

676 be timely and factual and be presented in a clear and objective manner so as to enable stakeholders to
677 accurately assess the impact that the organization's decisions and activities have on their respective interests.

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

681 An organization should be transparent regarding:

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

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

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

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

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

689 — the sources, amounts and application of its funds;

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

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

693 **4.4 Ethical behaviour**

694 The principle is: an organization should behave ethically.

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

698 An organization should actively promote ethical behaviour by:

699 — identifying and stating their core values and principles;

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

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

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

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

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

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

11

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

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

717 — adopting and applying internationally recognized standards of ethical behaviour when conducting
718   research with human subjects**;** and *(Add reference to UNESCO Declaration)*

719 — respecting the welfare of animals, when affecting their lives and existence, including by providing decent
720   conditions for keeping, breeding, producing, transporting and using animals. *(Subject to confirmation on*
721   *legal status add reference to World Organisation for Animal Health (OIE): Terrestrial Animal Health Code,*
722   *Section 7 Animal Welfare. 2009)*

4.5   Respect for stakeholder interests

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

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

728 An organization should:

729 — identify its stakeholders;

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

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

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

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

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

4.6   Respect for the rule of law

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

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

750 An organization should:

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

753 — ensure that its relationships and activities fall within the intended and applicable legal framework;

754 — remain informed of all legal obligations; and

755 — periodically review its compliance.

756 **4.7 Respect for international norms of behaviour**

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

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

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

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

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

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

770

771 **Box 4 – Understanding complicity**

772 Complicity has both legal and non-legal meanings.

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

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

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

783

784 **4.8 Respect for human rights**

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

787 An organization should:

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

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

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

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

795 5   Recognizing social responsibility and engaging stakeholders

796 5.1 General

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

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

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

807 5.2 Recognizing social responsibility

808 5.2.1   Impacts, interests and expectations

809 In addressing its social responsibility an organization should understand three relationships (see Figure 2 to
810 be added later):

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

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

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

825

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

826
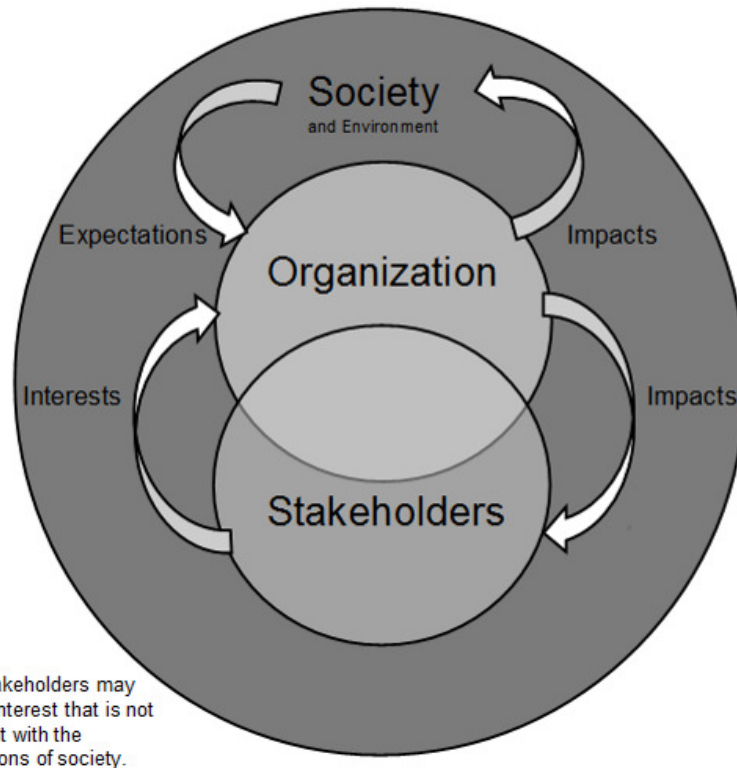
827 **Figure 2 — Relationship between an organization, its stakeholders and society**

828

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

833 **5.2.2   Recognizing the core subjects and relevant issues of social responsibility**

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

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

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

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

850 An organization should review all the core subjects to identify which issues are relevant. The identification of
851 relevant issues should be followed by an assessment of the significance of the organization's impacts. The

852 significance of an impact should be considered with reference both to the stakeholders concerned and to the
853 way in which the impact affects sustainable development.

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

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

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

867 **5.2.3 Social responsibility and an organization's sphere of influence**

868 An organization is responsible for the impacts of decisions and activities over which it has formal and/or de
869 facto control[1]. Such impacts of decisions and activities can be extensive. In addition to being responsible for
870 its own decisions and activities, an organization may, in some situations, have the ability to affect the
871 behaviour of organizations/parties with which it has relationships. Such situations are considered to fall within
872 an organization's sphere of influence.

873 This sphere of influence will include relationships within and beyond an organization's value chain. However,
874 not all of an organization's value chain will fall within its sphere of influence. It may include the formal and
875 informal associations in which it participates, as well as peer organizations or competitors.

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

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

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

887 When assessing its sphere of influence and determining its responsibilities, an organization should exercise
888 due diligence in order to avoid contributing to negative impacts through its relationships. Further guidance
889 can be found in 7.3.1.

890 [1] "de facto control" refers to situations where one organization has the ability to dictate the decisions and
891 activities of another organization, even where it does not have the legal or formal authority to do so.)

892 **5.3 Stakeholder identification and engagement**

893 **5.3.1 General**

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

895 **5.3.2 Stakeholder identification**

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

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

906 Understanding how individuals or groups are or can be affected by an organization's decisions and activities
907 will make it possible to identify the interests that establish a relationship with the organization. Therefore, the
908 organization's determination of the impacts of its decisions and activities will facilitate identification of its most
909 important stakeholders (see Figure 2).
910
911 Organizations may have many stakeholders. Moreover, different stakeholders have various and sometimes
912 competing interests. For example, community residents' interests could include the positive impacts of an
913 organization, such as employment, as well as the negative impacts of the same organization, such as
914 pollution.
915
916 Some stakeholders are an integral part of an organization. These include any members, employees or owners
917 of the organization. These stakeholders share a common interest in the purpose of the organization and in its
918 success. This does not mean, however, that all their interests regarding the organization will be the same.

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

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

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

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

933 To identify stakeholders an organisation should ask itself the following questions:

934 — To whom does the organization have legal obligations?

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

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

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

938 — Who can help the organization address specific impacts?

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

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

941 — Who in the value chain is affected?

942 5.3.3 Stakeholder engagement

943 Stakeholder engagement involves dialogue between the organization and one or more of its stakeholders. It
944 assists the organization in addressing its social responsibility by providing an informed basis for its decisions.
945

946 Stakeholder engagement can take many forms. It can be initiated by an organization or it can begin as a
947 response by an organization to one or more stakeholders. It can take place in either informal or formal
948 meetings and can follow a wide variety of formats such as individual meetings, conferences, workshops,
949 public hearings, round-table discussions, advisory committees, regular and structured information and
950 consultation procedures, collective bargaining and web-based forums. Stakeholder engagement should be
951 interactive and is intended to provide opportunities for stakeholders' views to be heard. Its essential feature is
952 that it involves two-way communication.
953

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

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

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

960 — Determine whether its claims about its social responsibility are perceived to be credible.

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

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

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

966 — contribute to continuous learning by the organization;

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

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

970 — increase transparency of its decisions and activities

971 — form partnerships to achieve mutually beneficial objectives.

972 In most situations an organization will already know, or can easily learn, society's expectations of the way the
973 organization should address its impacts. In such circumstances, it need not rely on engagement with specific
974 stakeholders to understand these expectations, although the stakeholder engagement process can provide
975 other benefits. Society's expectations are also found in laws and regulations, widely accepted social or cultural
976 expectations and established best practices or standards regarding specific matters. Expectations concerning
977 stakeholders' interests can be found in the "Related actions and expectations" sections following the
978 description of various issues in Clause 6. Expectations established through stakeholder engagement should
979 supplement rather than replace already established expectations concerning its behaviour.
980

981 A fair and proper process based on engaging the most relevant stakeholders should be developed. The
982 interest (or interests) of organizations or individuals identified as stakeholders should be genuine. The
983 identification process should seek to ascertain whether they have been or are likely to be impacted by any

984 decision and activity. Where possible and practical, engagement should be with the most representative
985 organizations reflecting these interests. Effective stakeholder engagement is based on good faith and goes
986 beyond public relations.
987
988 When engaging stakeholders, an organization should not give preference to an organized group because it is
989 more "friendly" or supports the organization's objectives than another group. An organization should not
990 neglect engaging stakeholders merely because they are silent. An organization should not create or support
991 particular groups to give the appearance that it has a dialogue partner when the supposed partner is not in
992 fact independent. Genuine stakeholder dialogue involves independent parties and transparent disclosure of
993 any financial or similar support.
994
995 An organization should be conscious of the effect of its decisions and activities on the interests and needs of
996 its stakeholders. It should have due regard for its stakeholders as well as their varying capacities and needs to
997 contact and engage with the organization.
998 Stakeholder engagement is more likely to be meaningful when the following elements are present: a clear
999 purpose for the engagement is understood the stakeholder's interests have been identified; the relationship
1000 that these interests establish between the organization and the stakeholder is direct or important; the interests
1001 of stakeholders are relevant and significant to sustainable development and the stakeholders have the
1002 necessary information and understanding to make their decisions.

6   Guidance on social responsibility core subjects

6.1   General

1005 To define the scope of its social responsibility, identify relevant issues and to set its priorities, an organization
1006 should address the following core subjects (see also Figure 3):

1007 — organizational governance;

1008 — human rights;

1009 — labour practices;

1010 — the environment;

1011 — fair operating practices;

1012 — consumer issues; and

1013 — community involvement and development.

1014 Economic aspects, as well as aspects relating to health and safety and the value chain, are dealt with
1015 throughout the seven core subjects, where appropriate. The different ways in which men and women can be
1016 affected in each of the seven core subjects are also considered.

1017 Each core subject includes a range of issues of social responsibility. These are described in this clause
1018 together with related actions and expectations. Social responsibility is dynamic, reflecting the evolution of
1019 social and environmental and economic concerns, so further issues may appear in the future.

1020 Action upon these core subjects and issues should be based on the principles and practices of social
1021 responsibility (see Clauses 4 and 5). For each core subject, an organization should identify and address all
1022 those issues that are relevant or significant for its decisions and activities (see Clause 5). When assessing the
1023 relevance of an issue, short- and long-term objectives should be taken into account. There is, however, no
1024 pre-determined order in which an organization should address the core subjects and issues; this will vary with
1025 the organization and its particular situation or context.

1026 Although all the core subjects are interrelated and complementary, the nature of organizational governance is
1027 somewhat different from the other core subjects (see 6.2.1.2). Effective organizational governance enables an

19

1028 organization to take action on the other core subjects and issues and to implement the principles outlined in
1029 Clause 4.

1030 An organization should look at the core subjects holistically, that is, it should consider all core subjects and
1031 issues, and their interdependence, rather than just concentrate on a single issue. Organizations should be
1032 aware that efforts to address one issue may involve trade-off with other issues. Particular improvements
1033 targeted at a specific issue should not affect other issues adversely or create adverse impacts, on the life
1034 cycle of its products or services, on its stakeholders or on the value chain..

1035 Further guidance on integration of social responsibility is provided in Clause 7.
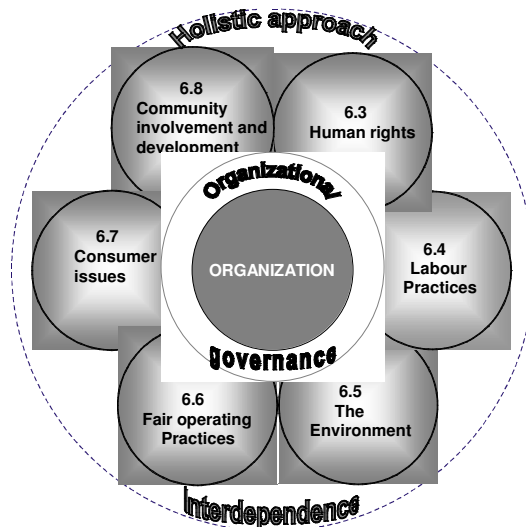
1036

Figure 3 — The seven core subjects

1037

1038 By addressing these core subjects and issues, and by integrating social responsibility within its decisions and
1039 activities, an organization can achieve some important benefits (see Box 5).

1040

1041 **Box 5 – Benefits of social responsibility for an organization**

1042 Social responsibility may provide numerous potential benefits for an organization. These include:

1043 — encouraging more informed decision-making based on an improved understanding of the expectations of
1044   society, the opportunities associated with social responsibility (including better management of legal risks)
1045   and the risks of not being socially responsible;

1046 — improving the organization's risk management practices;

1047 — enhancing the reputation of the organization and fostering greater public trust;

1048 — supporting an organization's social licence to operate;

1049 — generating innovation;

1050 — improving the competitiveness of the organization, including access to finance and preferred partner
1051   status;

1052 — improving the organization's relationship with its stakeholders exposing the organization to new
1053   perspectives and contact with a diverse range of stakeholders;

1054 — enhancing employee loyalty, involvement, participation and morale, improving the safety and health of 1055 both female and male workers, and impacting positively on an organization's ability to recruit, motivate 1056 and retain its employees; 1057 — achieving savings associated with increased productivity and resource efficiency, lower energy and water 1058 consumption, decreased waste, and the recovery of valuable by-products improving the reliability and 1059 fairness of transactions through responsible political involvement, fair competition, and the absence of 1060 corruption; 1061 — preventing or reducing potential conflicts with consumers about products or services.

1062 ## 6.2 Organizational governance

1063 ### 6.2.1 Overview of organizational governance

1064 #### 6.2.1.1 Organizations and organizational governance

1065 Organizational governance is the system by which an organization makes and implements decisions in pursuit
1066 of its objectives.

1067 Organizational governance can comprise both formal governance mechanisms based on defined structures
1068 and processes and informal mechanisms which emerge in connection with the organization's culture and
1069 values, often influenced by the persons who are leading the organization. Organizational governance is a core
1070 function of every kind of organization as it is the framework for decision-making within the organization.

1071 Governance systems vary, depending on the size and type of organization and the environmental, economic,
1072 political, cultural and social context in which it operates. These systems are directed by a person or group of
1073 persons (owners, members, constituents or others) having the authority and responsibility for pursuing the
1074 organization's objectives.

1075 #### 6.2.1.2 Organizational governance and social responsibility

1076 Organizational governance is the most crucial factor to enable an organization to take responsibility for the
1077 impacts of its decisions and activities and to integrate social responsibility throughout the organization and its
1078 relationships.

1079 Organizational governance in the context of social responsibility has the special characteristic of being both a
1080 core subject on which organizations should act and a means of increasing the organization's ability to behave
1081 in a socially responsible manner with regard to the other core subjects.

1082 This special characteristic arises from the fact that an organization aiming to be socially responsible should
1083 have a organizational governance system [enabling the organization to provide oversight and] to put into
1084 practice the principles of social responsibility mentioned in Clause 4.

1085 ### 6.2.2 Principles and considerations

1086 Effective governance should be based on incorporating the principles of accountability, transparency, ethical
1087 behaviour, respect for stakeholder interests, respect for human rights, respect for the rule of law, respect for
1088 international norms of behaviour and respect for human rights and practices of clause 5 into decision-making
1089 and implementation. In addition to these seven principles an organization should consider, the practices, the
1090 core subjects and issues of social responsibility when it establishes and reviews its governance system.
1091 Further guidance on integrating social responsibility in the organization is provided in clause 7.

1092 Leadership is also critical to effective organizational governance, this is true not only for decision-making but
1093 also to motivate employees to practice social responsibility and to integrate social responsibility into
1094 organizational culture.

1095 Due diligence can also be a useful approach for an organization in addressing the issues of social
1096 responsibility. *(cross reference to due diligence in clause 7)*

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, rooted in its organizational culture and values. All organizations should put in place processes, systems, structures, or other mechanisms that make it possible to apply the principles and practices of social responsibility [90][120].

6.2.3.2   Related actions and expectations

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

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

— demonstrate leadership commitment and accountability;

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

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

— use financial, natural and human resources efficiently;

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

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

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

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

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

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

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

6.3 Human rights

6.3.1   Overview of human rights

6.3.1.1   Organizations and human rights

Human rights are the basic rights to which all human beings are entitled. There are two broad categories of human rights. The first category concerns civil and political rights and includes such rights as the right to life

1134 and liberty, equality before the law and freedom of expression. The second category concerns economic,
1135 social and cultural rights and includes such rights as the right to work, the right to food, the right to the highest
1136 attainable standard of health, the right to education and the right to social security.

1137 Various moral, legal and intellectual norms are based on the premise that human rights transcend laws or
1138 cultural traditions. The primacy of human rights has been emphasized by the international community in the
1139 International Bill of Human Rights and core human rights instruments (as discussed in Box 6). More broadly,
1140 organizations will benefit from a social and international order in which the rights and freedoms can be fully
1141 realized.

1142 While most human rights law relates to relationships between the state and individuals, it is widely
1143 acknowledged that non-state organizations can affect individuals' human rights, and hence have a
1144 responsibility to respect them.

1145

1146 **Box 6 – The International Bill of Human Rights and the core human rights instruments**

1147 The Universal Declaration of Human Rights (Universal Declaration) [117] was adopted by the UN General
1148 Assembly in 1948, and is the most widely recognized human rights instrument. It provides the basis for human
1149 rights law, and elements of it represent international customary law binding on all states, individuals and
1150 organizations. The Universal Declaration calls on every individual and every organ of society" to contribute to
1151 securing human rights. The International Covenant on Civil and Political Rights and the International Covenant
1152 on Economic, Social and Cultural Rights are treaties adopted by the UN General Assembly in 1966 for
1153 ratification by states, and they came into force in 1976. The International Bill of Human Rights consists of the
1154 Universal Declaration on Human Rights, the International Covenant on Civil and Political Rights [107] and the
1155 International Covenant on Economic, Social and Cultural Rights [108], and their optional Protocols to the
1156 Covenants, one of which aims to abolish the death penalty [113].

1157 In addition, seven core international human rights instruments form part of international human rights law,
1158 dealing with: the elimination of all forms of racial discrimination [105], elimination of all forms of discrimination
1159 against women [97], measures to prevent and eliminate torture and other cruel, inhuman or degrading
1160 treatment or punishment [96], rights of the child [99], involvement of children in armed conflict [110], sale of
1161 children, child prostitution and child pornography [111], protection of migrant workers and their families
1162 [43][44][45][106]], protection of all persons from enforced disappearances [104] and rights of persons with disabilities
1163 [98]. Taken together, these instruments form the basis for international standards for universal human rights.
1164 The instruments are binding on states that ratify them. Some instruments allow for individual complaints to be
1165 lodged, subject to procedural rules outlined in optional protocols.
1166
1167

1168 **6.3.1.2   Human rights and social responsibility**

1169 Recognition and respect for human rights are widely regarded as essential to the rule of law and to concepts
1170 of social justice and fairness and as the basic underpinning of the most essential institutions of society such
1171 as the judicial system.

1172 States have a duty and responsibility to respect, protect and fulfil human rights. An organization has the
1173 responsibility to respect human rights, including in its sphere of influence.

1174 **6.3.2   Principles and considerations**

1175 **6.3.2.1   Principles**

1176 Human rights are inherent, inalienable, universal, indivisible and interdependent:

1177 — they are inherent, in that they belong to every person by virtue of being human;

1178 — they are inalienable, in that people cannot consent to giving them up or be deprived of them by
1179   governments or any other institution;

1180 — they are universal, in that they apply to everyone regardless of any status;

1181 — they are indivisible, in that no human rights may be selectively ignored; and

1182 — they are interdependent, in that realization of one right contributes to the realization of other rights.

1183 **6.3.2.2 Considerations**

1184 States have a duty to protect individuals and groups against abuse of human rights, as well as to respect and
1185 fulfil human rights within their jurisdiction. States are increasingly taking steps to encourage organizations
1186 based in their jurisdiction to respect human rights even where they operate outside that jurisdiction. It is widely
1187 recognized that organizations and individuals have the potential to and do affect human rights, directly and
1188 indirectly. Organizations have a responsibility to respect all human rights, regardless of whether the state is
1189 unable or unwilling to fulfil its duty to protect. To respect human rights means, in the first place, to not infringe
1190 the rights of others. This responsibility entails taking positive steps to ensure that the organization avoids
1191 passively accepting or actively participating in the infringement of rights. To discharge the responsibility to
1192 respect human rights requires due diligence. Where the state fails in its duty to protect, an organization must
1193 be especially vigilant to ensure that it meets its responsibility to respect human rights; human rights due
1194 diligence may point to the need for action beyond what is necessary in the normal course of business.

1195 Some fundamental norms of international criminal law impose legal accountability and liability on individuals
1196 and organizations as well as states for serious abuse of international human rights. These include the
1197 prohibition of torture, crimes against humanity, slavery and genocide. In some countries, organizations are
1198 subject to prosecution under national legislation on the basis of internationally recognized crimes. Other
1199 human rights instruments determine the scope of legal obligations of organizations with regard to human
1200 rights and the manner of their implementation and enforcement.

1201 The baseline responsibility of non-state organizations is to respect human rights. However, an organization
1202 may face stakeholder expectations that it go beyond respect, or it may want to contribute to the fulfilment of
1203 human rights. The concept of sphere of influence helps an organization to comprehend the extent of its
1204 opportunities to support human rights among different rights holders. Thus it may help an organization to
1205 analyze its ability to influence or encourage other parties, the human rights issues on which it can have the
1206 greatest impact, and the rights holders that would be concerned.

1207 An organization's opportunities to support human rights will often be greatest among its own operations and
1208 employees. Additionally, an organization will have opportunities to work with its suppliers, peers or other
1209 organizations, and the broader society. In some cases, organizations may wish to increase their influence
1210 through collaboration with other organizations and individuals. Assessment of the opportunities for action and
1211 for greater influence will depend on the particular circumstances, some specific to the organization and some
1212 specific to the context in which it is operating. However, organizations should always consider the potential for
1213 negative or unintended consequences when seeking to influence other organizations.

1214 Organizations should consider facilitating human rights education to promote awareness of human rights
1215 among rights holders and those with the potential to have an impact on them.

1216 **6.3.3 Human rights issue 1: Due diligence**

1217 **6.3.3.1 Description of the issues**

1218 To respect human rights, organizations have a responsibility to exercise due diligence to identify, prevent and
1219 address actual or potential human rights impacts resulting from their activities or the activities of those with
1220 which they have relationships. Due diligence may also alert an organization to a responsibility to influence the
1221 behaviour of others, where they may be the cause of human rights violations in which the organization may be
1222 implicated.

1223 **6.3.3.2   Related actions and expectations**

1224 Because due diligence applies to all core subjects, including human rights, further guidance on due diligence
1225 may be found in 7.4.3. Specific to human rights, a due diligence process should, in a manner that is
1226 appropriate to the organization's size and circumstances, include the following components:

1227 — a human rights policy for the organization that gives meaningful guidance to those within the organization
1228   and those closely linked to the organization;

1229 — means of assessing how existing and proposed activities may affect human rights;

1230 — means of integrating the human rights policy throughout the organization;

1231 — means of tracking performance over time, to be able to make necessary adjustments in priorities and
1232   approach; and

1233 — appropriate actions to address the negative impacts of its decisions and activities.

1234 **6.3.4   Human rights issue 2: Human rights risk situations**

1235 **6.3.4.1   Description of the issues**

1236 There are certain circumstances and environments where organizations are more likely to face challenges
1237 and dilemmas relating to human rights and in which the risk of human rights abuse may be exacerbated.
1238 These include:

1239 — conflict [93] or extreme political instability, failures of the democratic or judicial system, absence of political
1240   and other civil rights;

1241 — poverty, drought, extreme health challenges or natural disasters;

1242 — involvement in extractive activities or other activities that might significantly affect natural resources such
1243   as water, forests or the atmosphere or disrupt communities;

1244 — proximity of operations to communities of indigenous peoples [40][115] ;

1245 — activities that can affect or involve children [99][110][111] ;

1246 — a culture of corruption;

1247 — complex value chains that involve work performed on an informal basis without legal protection; and

1248 — a need for extensive measures to ensure security of premises or other assets.

1249 **6.3.4.2   Related actions and expectations**

1250 Organizations should take particular care when dealing with situations characterized above. These situations
1251 may require an enhanced process of due diligence to ensure respect for human rights. This could for example
1252 be done through an independent human rights impact assessment.

1253 When operating in environments in which one or more of these circumstances apply, organizations are likely
1254 to be faced with difficult and complex judgements as to how to conduct themselves. While there may be no
1255 simple formula or solution, an organization should base its decisions on the primary responsibility to respect
1256 human rights, while also contributing to promoting and defending the overall fulfilment of human rights.

1257 In responding, an organization should consider the potential consequences of its actions so that the desired
1258 objective of respecting human rights is actually achieved. In particular, it is important not to compound or
1259 create other abuses. A situation's complexity should not be used as an excuse for inaction.

1260   **6.3.5   Human rights issue 3: Avoidance of complicity**

1261   **6.3.5.1   Description of the issues**

1262   Complicity has both legal and non-legal meanings.

1263   In the legal context complicity has been defined in some jurisdictions as an act or omission having a
1264   substantial effect on the commission of an illegal act such as a crime, while having knowledge of, or intent to
1265   contribute to, that illegal act.

1266   Complicity is associated with the concept of aiding and abetting an illegal act or omission.

1267   In the non-legal context, complicity derives from broad societal expectations of behaviour. In this context, an
1268   organization may be considered complicit when it assists in the commission of wrongful acts of others
1269   that are inconsistent with, or disrespectful of, international norms of behaviour that the organization, through
1270   exercising due diligence, knew or should have known, would lead to substantial negative impacts on society,
1271   the economy or environment. An organization may also be considered complicit where it stays silent about or
1272   benefits from such wrongful acts.
1273
1274   While their boundaries are imprecise and evolving, three forms of complicity can be described:

1275   — **Direct complicity** This occurs when an organization knowingly assists in a violation of human rights;

1276   — **Beneficial complicity** This involves an organization or subsidiaries benefiting directly from human rights
1277   abuses committed by someone else. Examples include an organization tolerating action by security
1278   forces to suppress a peaceful protest against its decisions and activities or use of repressive measures
1279   while guarding its facilities, or an organization benefiting economically from suppliers' abuse of
1280   fundamental rights at work; and

1281   — **Silent complicity** This can involve the failure by an organization to raise with the appropriate authorities
1282   the question of systematic or continuous human rights violations, such as not speaking out against
1283   systematic discrimination in employment law against particular groups.

1284   **6.3.5.2   Related actions and expectations**

1285   One prominent area with the potential to create complicity in human rights abuses relates to security
1286   arrangements. In this regard, among other things, an organization should: verify that its security arrangements
1287   respect human rights and are consistent with international norms and standards for law enforcement; security
1288   personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to
1289   standards of human rights; and complaints about security procedures or personnel should be addressed and
1290   investigated promptly and, where appropriate, independently. Moreover, an organization should exercise due
1291   diligence to ensure that it is not participating in, facilitating or benefiting from human rights violations
1292   committed by public security forces.

1293   In addition, an organization should:

1294   — not provide goods or services to an entity that uses them to carry out human rights abuses;

1295   — not enter into a formal or informal partnership or contractual relationship with a partner that commits
1296   human rights abuses in the context of the partnership or in the execution of the contracted work;

1297   — inform itself about the social and environmental conditions in which purchased goods and services
1298   are produced;

1299   — ensure it is not complicit in any displacement of people from their land unless it is done in conformity
1300   with national law and international norms, which includes exploring all alternative solutions and
1301   ensuring affected parties are provided with adequate compensation

1302   — consider making public, or taking other action indicating that it does not condone human rights
1303   abuse, such as acts of discrimination**]** occurring in employment in the country concerned; and

1304   — Avoid relationships with entities engaged in anti-social activities.

1305   An organization can become aware of, prevent and address risks of complicity by integrating the common
1306   features of legal and societal benchmarks into its due diligence processes.

1307   **6.3.6   Human rights issue 4: Resolving grievances**

1308   **6.3.6.1   Description of the issues**

1309   Even where institutions operate optimally, disputes over the human rights impact of an organization's
1310   decisions and activities may occur. Effective grievance mechanisms play an important role in the state's duty
1311   to protect human rights. Equally, to discharge its responsibility to respect human rights an organization should
1312   establish a mechanism for those who believe their human rights have been abused to bring this to the
1313   attention of the organization and seek redress. This mechanism should not prejudice access to available legal
1314   channels. Non-state mechanisms should not undermine the strengthening of state institutions, particularly
1315   judicial mechanisms, but can offer additional opportunities for recourse and redress.

1316   **6.3.6.2   Related actions and expectations**

1317   An organization should establish, or otherwise ensure the availability, of remedy mechanisms for its own use
1318   and that of its stakeholders. For these mechanisms to be effective they should be:

1319   — **legitimate** This includes clear, transparent and sufficiently independent governance structures to ensure
1320   that no party to a particular grievance process can interfere with the fair management of that process.

1321   — **accessible** Their existence should be publicized and adequate assistance provided for aggrieved parties
1322   who may face barriers to access, such as language, illiteracy, lack of awareness or finance, distance,
1323   disability or fear of reprisal;

1324   — **predictable** There should be clear and known procedures, a clear time frame for each stage and clarity
1325   as to the types of process and outcome they can and cannot offer, and a means of monitoring the
1326   implementation of any outcome;

1327   — **equitable** Aggrieved parties should have access to sources of information, advice and expertise
1328   necessary to engage in a fair grievance process;

1329   — **rights-compatible** The outcomes and remedies should accord with internationally recognized human
1330   rights standards;

1331   — **clear and transparent** Although confidentiality might sometimes be appropriate, the process and
1332   outcome should be sufficiently open to public scrutiny and should give due weight to the public interest;
1333   and

1334   — **based on dialogue and mediation** The process should look for mutually agreed solutions to grievances
1335   through engagement between the parties. Where adjudication is desired, parties should retain the right to
1336   seek this through separate, independent mechanisms.

1337   **6.3.7   Human rights issue 5: Discrimination and vulnerable groups**

1338   **6.3.7.1   Description of the issues**

1339   Discrimination involves any distinction, exclusion or preference that has the effect of nullifying equality of
1340   treatment or opportunity, where that consideration is based on prejudice rather than a legitimate ground.
1341   Illegitimate grounds for discrimination include but are not limited to: race, color, gender, age, language,
1342   property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds, disability,
1343   pregnancy, belonging to an indigenous people, trade union affiliation, political affiliation or political or other

1344 opinion. [36][43][100][101][102][103][117] Emerging prohibited grounds also include marital or family status, personal
1345 relationships, and health status such as HIV/AIDS status. The prohibition of discrimination is one of the most
1346 fundamental principles of international human rights law.

1347 The full and effective participation and inclusion in society of all groups, including those who are vulnerable,
1348 provides and increases opportunities for all organizations as well as the people concerned. An organization
1349 has much to gain from taking an active approach to ensuring equal opportunity and respect for all individuals.

1350 Groups that have suffered persistent discrimination, leading to entrenched disadvantages, are vulnerable to
1351 further discrimination, and their human rights should be the focus of additional attention in terms of protection
1352 and respect by organizations. While vulnerable groups typically include those mentioned in 6.3.7.2, there may
1353 be other vulnerable groups in the particular community in which an organization operates.

1354 Discrimination can also be indirect. This occurs when an apparently neutral provision, criterion or practice
1355 would put persons with a particular attribute at a disadvantage compared with other persons, unless that
1356 provision, criterion or practice is objectively justified by a legitimate aim and the means of achieving that aim
1357 are appropriate and necessary.

1358 **6.3.7.2   Related actions and expectations**

1359 An organization should take care to ensure that it does not discriminate against employees, partners,
1360 customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an
1361 impact.

1362 An organization should examine its own operations and the operations of other parties within its sphere of
1363 influence to determine whether direct or indirect discrimination is present. It should also ensure that it is not
1364 contributing to discriminatory practices through the relationships connected to its activities. If this is the case
1365 an organization should encourage and assist other parties in their responsibility to prevent discrimination. If
1366 this it not successful it should reconsider its relation with this organization. It may, for example, undertake an
1367 analysis of typical ways in which it interacts with women, as compared with men, and consider whether
1368 policies and decisions in this regard are objective or reflect stereotyped preconceptions. It may wish to seek
1369 advice from local or international organizations, with expertise in human rights. An organization may be guided
1370 by the findings and recommendations of international or national monitoring or investigative procedures.

1371 An organization should consider facilitating the raising of awareness of their rights among members of
1372 vulnerable groups.

1373 An organization also should contribute to redressing discrimination or the legacy of past discrimination,
1374 wherever practicable. For example, it should strive to employ or do business with organizations operated by
1375 people from groups historically discriminated against; where feasible, it should support efforts to increase
1376 access to education, infrastructure or social services for groups denied full access.

1377 An organization can take a positive and constructive view of diversity among the people with whom it
1378 interacts. It could consider not only the human rights aspects but also the gains for its own operations in terms
1379 of the value added by the full development of multifaceted human resources and relations.

1380 The following examples of vulnerable groups are described together with specific related actions and
1381 expectations:

1382 — **Women and girls** comprise half of the world population, but they are frequently denied access to
1383   resources and opportunities on equal terms with men and boys. Women have the right to enjoy all human
1384   rights without discrimination, including in education, employment and economic and social activities as
1385   well as the right to decide on marriage and family matters and the right to make decisions over their own
1386   reproductive health. An organization's policies and activities should have due regard for women's rights
1387   and promote the equal treatment of women and men in the economic, social and political spheres [97].

1388 — **People with disabilities** are often vulnerable, in part because of misperceptions about their skills and
1389   abilities. An organization should contribute to ensuring that men and women with disabilities are accorded
1390   dignity, autonomy and full participation in society. The principle of non-discrimination should be respected
1391   and organizations should consider making reasonable provisions for access to facilities.

1392 — **Children** are particularly vulnerable in part because of their dependent status. In taking action that may
1393 affect children, primary consideration should be given to the best interests of the child. The principles of
1394 the Convention on the Rights of the Child, which include non-discrimination, a child's right to life, survival,
1395 development and free expression, should always be respected and taken into account [99][110][111].
1396 Organizations should have policies to prevent their employees engaging in sexual and other forms of
1397 exploitation of children.

1398 — **Indigenous peoples** can be considered a vulnerable group because they have experienced systemic
1399 discrimination that has included colonization, dispossession from their lands, separate status from other
1400 citizens, and violations of their human rights. Indigenous peoples enjoy collective rights, and individuals
1401 belonging to indigenous peoples share universal human rights, in particular the right to equal treatment
1402 and opportunity. The collective rights include: self determination (which means the right to determine their
1403 identity, their political status and the way they want to develop); access to and management of traditional
1404 land, water and resources; maintaining and enjoying their customs, culture, language and traditional
1405 knowledge free from discrimination; and managing their cultural and intellectual property [40][115]. An
1406 organization should recognize and respect the rights of indigenous peoples when carrying out its
1407 decisions and activities. An organization should recognize and respect the principle of non-discrimination
1408 and the rights of individuals belonging to an indigenous people when carrying out decisions and activities.

1409 — **Migrants, migrant workers** and their families may also be vulnerable owing to their foreign or regional
1410 origin, particularly if they are irregular or undocumented migrants. An organization should respect their
1411 rights and contribute to promoting a climate of respect for the human rights of migrants, migrant workers
1412 and their families [43][44][45][106].

1413 — **People discriminated against on the basis of descent, including caste.** Hundreds of millions of
1414 people are discriminated against because of their hereditary status or descent. This form of discrimination
1415 is based on a history of rights abuse justified by the wrongful notion that some people are considered
1416 unclean because of the group into which they are born. An organization should avoid such practices and,
1417 where feasible, seek to contribute to eliminating these prejudices.

1418 — **People discriminated against on the basis of race.** People are discriminated against because of their
1419 race, cultural identity and ethnic origin. There is a history of rights abuse justified by the wrongful notion
1420 that some people are inferior because of their skin colour or culture. Racism is often present in regions
1421 with a history of slavery or oppression of one racial group by another. *[Include reference to Durban*
1422 *Declaration]*

1423 — **Other vulnerable groups** include, for example, the elderly, the displaced, the poor, illiterate people,
1424 people living with HIV/AIDS and minority and religious groups.

6.3.8 Human rights issue 6: Civil and political rights

6.3.8.1 Description of the issues

1427 Civil and political rights include absolute rights such as the right to life, the right to a life with dignity, the right
1428 to freedom from torture, the right to security of person, the right to own property, liberty and integrity of the
1429 person, and the right to due process of law and a fair hearing when facing criminal charges. They further
1430 include freedom of opinion and expression, freedom of peaceful assembly and association, freedom to adopt
1431 and practise a religion, freedom to hold beliefs, freedom from arbitrary interference with privacy, family, home
1432 or correspondence, freedom from attacks on honour or reputation, the right to access to public services and
1433 the right to take part in elections [107][113].

6.3.8.2 Related actions and expectations

1435 An organization should respect all individual civil and political rights. Examples include, but are not limited to,
1436 the following:

1437 — life of individuals;

1438 — freedom of opinion and expression. An organization should not aim to suppress anyone's views or
1439   opinions, even when the person expresses criticism of the organization internally or externally;

1440 — freedom of peaceful assembly and of association;

1441 — freedom to seek, receive and impart information and ideas through any means, regardless of national
1442   borders;

1443 — the right to own property, alone as well as in association with others, and freedom from being arbitrarily
1444   deprived of property; and.

1445 — access to due process and the right to a fair hearing before any internal disciplinary measure is taken.
1446   Any disciplinary measure should be proportionate and not involve physical punishment or inhuman or
1447   degrading treatment.

1448 **6.3.9   Human rights issue 7: Economic, social and cultural rights**

1449 **6.3.9.1   Description of the issue**

1450 Every person, as a member of society, has economic, social and cultural rights necessary for his or her dignity
1451 and personal development. These include the right to: education; work in just and favourable conditions;
1452 freedom of association; an adequate standard of health; a standard of living adequate for the physical and
1453 mental health and well-being of himself or herself and his or her family; food, clothing, housing, medical care
1454 and necessary social protection, such as security in the event of unemployment, sickness, disability, death of
1455 spouse, old age or other lack of livelihood in circumstances beyond his or her control; practise a religion and
1456 culture; and genuine opportunities to participate without discrimination in decision making that supports
1457 positive practices and discourages negative practices in relation to these rights[108].

1458 **6.3.9.2   Related actions and expectations**

1459 An organization has a responsibility to respect economic, social and cultural rights by exercising due diligence
1460 to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of such rights.
1461 The following are examples of what an organization should do to respect these rights. An organization should
1462 assess the possible impacts of its decisions, activities, products and services, as well as new projects, on
1463 these rights, including the rights of the local population. Further, it should neither directly, nor indirectly limit or
1464 deny access to an essential product or resource, such as water. For example, production processes should
1465 not compromise the supply of scarce drinking water resources. Organizations should, where appropriate,
1466 consider adopting or maintaining specific policies to ensure the efficient distribution of essential goods and
1467 services where this distribution is endangered.

1468 A socially responsible organization could also contribute to the fulfilment of such rights when appropriate while
1469 keeping in mind the different roles and capacities of governments and other organizations related to the
1470 provision of these rights.

1471 An organization could consider, for example:

1472 — facilitating access to, and where possible providing support and facilities for, education and life-long
1473   learning for community members;

1474 — joining efforts with other organizations and governmental institutions supporting respect for and
1475   realization of economic, social and cultural rights;

1476 — exploring ways related to their core activities to contribute to the fulfilment of these rights; and

1477 — adapting goods or services to the purchasing ability of poor people.

1478 Economic, social and cultural rights, as with any other right, should also be considered in the local context.
1479 Further guidance on related actions and expectations is provided in 6.8 on community involvement and
1480 development.

1481 **6.3.10 Human rights issue 8: Fundamental principles and rights at work**

1482 Fundamental principles and rights at work are focused on labour issues. They have been adopted by the
1483 international community as basic human rights and as such are covered in the human rights section.

1484 **6.3.10.1 Description of the issue**

1485 The International Labour Organization (ILO) has identified fundamental rights at work [21]. These include:

1486 — freedom of association and effective recognition of the right to collective bargaining [29][68];

1487 — the elimination of all forms of forced or compulsory labour [17][27] ;

1488 — the effective abolition of child labour [46][47][81][82]; and

1489 — the elimination of discrimination regarding employment and occupation [22][24][25].

1490 **6.3.10.2 Related actions and expectations**

1491 Although these rights are legislated for in many jurisdictions, an organization should independently ensure that
1492 it addresses the following matters:

1493 — **freedom of association and collective bargaining** [29][68] Workers and employers, without distinction
1494 whatsoever, have the right to establish and, subject only to the rules of the organization concerned, to join
1495 organizations of their own choosing without previous authorization. Representative organizations formed
1496 or joined by workers should be recognized for purposes of collective bargaining. Terms and conditions of
1497 employment may be fixed by voluntary collective negotiation where workers so choose. Workers'
1498 representatives should be given appropriate facilities that will enable them to do their work effectively and
1499 allow them to perform their role without interference. Collective agreements should include provisions for
1500 the settlement of disputes. Workers' representatives should be provided with information required for
1501 meaningful negotiations. (See 6.4 for further information on freedom of association and on how freedom
1502 of association and collective bargaining relate to social dialogue.)

1503 — **forced labour** [17][27] An organization should not engage in or benefit from any use of forced or
1504 compulsory labour. No work or service should be exacted from any person under the threat of any penalty
1505 or when the work is not conducted voluntarily. An organization should not engage or benefit from prison
1506 labour, unless the prisoners have been convicted in a court of law and their labour is under the
1507 supervision and control of a public authority. Further, prison labour should not be used by private
1508 organizations unless performed on a voluntary basis, as evidenced by, among other things, fair and
1509 decent conditions of employment.

1510 — **equal opportunities and non-discrimination** [22][24][25] An organization should confirm that its
1511 employment policies are free from discrimination based on race, colour, gender, religion, national
1512 extraction, social origin, political opinion, age, or disability. Emerging prohibited grounds also include
1513 marital or family status, personal relationships, and health status such as HIV/AIDS status, which are in
1514 line with the general principle that hiring policies and practices, earnings, employment conditions, access
1515 to training and promotion, and termination of employment should be based only on the requirements of
1516 the job.] Hiring policies and practices, earnings, employment conditions, access to training and promotion,
1517 and termination of employment should be based only on the requirements of the job. Organizations
1518 should also take steps to prevent harassment in the workplace.

1519 — An organization should regularly assess the impact of its policies and activities on promotion of
1520 equal opportunities and non-discrimination.

1521 — An organization should take positive actions to provide for the protection and advancement of
1522 vulnerable groups This might include establishing workplaces for persons with disabilities to help
1523 them earn a living under suitable conditions, and establishing or participating in programmes that
1524 address issues such as promotion of employment for youth and older workers, and equal

| 1525 | employment opportunities for women and more balanced representation of women in senior |
| 1526 | positions. |

1527 — **child labour** [46][47][81][82][99] The minimum age for employment is determined through international
1528 instruments (see Box 7 and Table 3). Organizations should not engage in or benefit from any use of child
1529 labour. If an organization has child labour in its operations or, as far as possible within its sphere of
1530 influence, it should ensure not only that the children are removed from work, but also that they are
1531 provided with appropriate alternatives, in particular education. Light work that does not harm a child or
1532 interfere with school attendance or with other activities necessary to a child's full development (such as
1533 recreational activities) is not considered child labour.

1534

1535 **Box 7 – Child labour**

1536 ILO Conventions [46][81] provide the framework for national law to prescribe a minimum age for admission to
1537 employment or work that must not be less than the age for completing compulsory schooling, and in any case
1538 not less than 15 years. In countries where economic and educational facilities are less well developed, the
1539 minimum age may be as low as 14 years. Exception may also be made from 13 or 12 years for "light work"
1540 [46][47] . The minimum age for hazardous work — work that is likely to harm the health, safety or morals of
1541 the child as a consequence of its nature or the circumstances under which it is carried out — is 18 years of
1542 age for all countries [81][82] (see Table 3).
1543 The term "child labour" should not be confused with "youth employment" or "student work", which may be both
1544 legitimate and desirable if performed as part of a genuine apprenticeship or training programme that complies
1545 with applicable laws and regulations.
1546 Child labour is a form of exploitation that is a violation of a human right. Child labour damages a child's
1547 physical, social, mental, psychological and spiritual development. Child labour deprives boys and girls of their
1548 childhood and their dignity. They are deprived of an education and may be separated from their families.
1549 Children who do not complete their basic education are likely to remain illiterate and never acquire the skills
1550 needed to get a job that enables them to contribute to the development of a modern economy. Consequently
1551 child labour results in under-skilled, unqualified workers and jeopardizes future improvements of skills in the
1552 workforce and future economic and social development. Child labour may also deprive youth and adult
1553 workers of work, and depress wages.
1554 An organization should make efforts to eliminate all forms of child labour. Efforts to eliminate the worst forms
1555 of child labour should not be used to justify other forms of child labour. An organization should analyze the
1556 different circumstances of girls and boys and the different ways in which children from ethnic populations or
1557 populations that are discriminated against are affected, so that preventive and corrective measures can be
1558 targeted and effective. When children below the legal working age are found in the workplace, measures
1559 should be taken to remove them from work. To the extent possible, an organization should help the child who
1560 has been removed from the workplace and his or her family to access adequate services and viable
1561 alternatives to ensure that he or she does not end up in the same or a worse situation, either working
1562 elsewhere or being exploited.
1563 Effectively eliminating child labour requires broad collaboration in society. An organization should co-operate
1564 with other organizations and government agencies to release children from work and into free, full-time and
1565 quality education.
1566

1567 **ILO Standards on minimum age for admission to employment or work**

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

1568

1569 **6.4   Labour practices**

1570 **6.4.1   Overview of labour practices**

1571 **6.4.1.1   Organizations and labour practices**

1572 The labour practices of an organization encompass all policies and practices relating to work performed
1573 within, by, or on behalf of the organization, including subcontracted work.

1574 Labour practices extend beyond the relationship of an organization with its direct employees or the
1575 responsibilities that an organization has at a workplace that it owns or directly controls.

1576 Labour practices include the recruitment and promotion of workers; disciplinary and grievance procedures; the
1577 transfer and relocation of workers; termination of employment; training and skills development; health, safety
1578 and industrial hygiene; and any policy or practice affecting conditions of work, in particular working time and
1579 remuneration. Labour practices also include the recognition of worker organizations and representation and
1580 participation of both worker and employer organizations in collective bargaining, social dialogue and tripartite
1581 consultation (see Box 8) to address social issues related to employment.

1582 **6.4.1.2   Labour practices and social responsibility**

1583 The creation of jobs, as well as wages and other compensation paid for work performed are among an
1584 organization's most important economic and social contributions. Meaningful and productive work is an
1585 essential element in human development; standards of living are improved through full and secure
1586 employment. Its absence is a primary cause of social problems. Labour practices have a major impact on
1587 respect for the rule of law and on the sense of fairness present in society: socially responsible labour practices
1588 are essential to social justice, stability and peace [33].

1589 **6.4.2   Principles and considerations**

1590 **6.4.2.1   Principles**

1591 A fundamental principle in the ILO's 1944 Declaration of Philadelphia [37] is that labour is not a commodity.
1592 This means that workers should not be treated as a factor of production and subjected to the same market
1593 forces that apply to commodities. The inherent vulnerability of workers and the need to protect their basic
1594 rights is reflected in the Universal Declaration of Human Rights and the International Covenant on Economic,
1595 Social and Cultural Rights [5] [108]. The principles involved include the right of everyone to earn a living by freely
1596 chosen work, and the right to just and favourable conditions of work.

1597 **6.4.2.2   Considerations**

1598 The human rights recognized by the ILO as constituting fundamental rights at work are addressed in 6.3.10.
1599 Many other ILO conventions and recommendations complement and reinforce various provisions in the
1600 Universal Declaration of Human Rights and its two covenants mentioned in Box 6 and can be used as a
1601 source of practical guidance on the meaning of various human rights.

1602 The primary responsibility for ensuring fair and equitable treatment for workers lies with governments. This is
1603 achieved through

1604 — adopting legislation consistent with the Universal Declaration of Human Rights and applicable ILO labour
1605   standards and

1606 — enforcing that legislation including through the development and funding of national labour inspection
1607   systems, and

1608 — ensuring that workers and organizations have the necessary access to justice.

1609 Labour laws and practices will vary from country to country.

1610 Where governments have failed to legislate, an organization should abide by the principles underlying these
1611 international instruments. Where the law is adequate but government enforcement is inadequate, an
1612 organization should abide by the law. It is important to distinguish between the government's role as organ of
1613 state and its role as an employer. Government bodies or state-owned organizations have the same
1614 responsibilities for their labour practices as other organizations.

1615

Box 8 – The International Labour Organization

1617 The International Labour Organization is a United Nations agency with a tripartite structure (governments,
1618 workers and employers) that was established for the purpose of setting international labour standards. These
1619 minimum standards are legal instruments setting out universal basic principles and rights at work. They
1620 pertain to workers everywhere, working in any type of organization; and are intended to prevent unfair
1621 competition based on exploitation and abuse. ILO standards are developed by tripartite negotiation at the
1622 international level among governments, workers and employers, and are adopted by a vote of the three
1623 constituents. ILO instruments are kept up to date through a review process and through the jurisprudence of a
1624 formal supervisory mechanism that interprets the meaning and proper application of ILO standards. ILO
1625 Conventions and Recommendations, together with the ILO Declaration on Fundamental Principles and Rights
1626 at Work 1998 [21] and the ILO's Tripartite Declaration of Principles Concerning Multinational Enterprises and
1627 Social Policy 1977 (last revised 2006) [39], constitute the most authoritative guidance regarding labour
1628 practices and some other important social issues. The ILO seeks to promote opportunities for women and
1629 men to obtain decent and productive work, which it defines as work performed in conditions of freedom,
1630 equity, security and human dignity.

1631

1632

6.4.3 Labour practices issue 1: Employment and employment relationships

6.4.3.1 Description of the issue

1635 The significance of employment for human development is universally accepted. As an employer, an
1636 organization contributes to one of the most widely accepted objectives of society, namely the improvement of
1637 standards of living through full and secure employment and decent work.

1638 Every country provides a legal framework that regulates the relationship between employers and employees.
1639 Although the precise tests and criteria to determine whether an employment relationship exists vary from one
1640 country to another, the fact that the power of the contracting parties is not equal and that employees therefore
1641 require additional protection is universally accepted, and forms the basis for labour law.

1642 The employment relationship confers rights and imposes obligations on both employers and employees in the
1643 interest of both the organization and society.

1644 Not all work is performed within an employment relationship. Work and services are also performed by men
1645 and women who are self-employed; in these situations the parties are considered independent of each other
1646 and have a more equal and commercial relationship. The distinction between employment and commercial
1647 relationships is not always clear and is sometimes wrongly labelled, with the consequence that workers do not
1648 always receive the protections and rights that they are entitled to receive. It is important for both society and
1649 the individual performing work that the appropriate legal and institutional framework be recognized and
1650 applied. Whether work is performed under an employment contract or a commercial contract, all parties to a
1651 contract are entitled to understand their rights and responsibilities and to have appropriate recourse in the
1652 event that the terms of the contract are not respected [23].

1653 In this context, labour is understood to be work performed for compensation and does not include activities
1654 undertaken by genuine volunteers. However, organizations should adopt policies and measures to address
1655 their legal liability and duty of care concerning volunteers.

6.4.3.2 Related actions and expectations

1657 An organization should:

1658 — be confident that all work is performed by women and men who are legally recognized as employees or
1659 who are legally recognized as being self-employed;

1660 — not seek to avoid the obligation that the law places on the employer by disguising relationships that would
1661 otherwise be recognized as an employment relationship under the law;

1662 — recognize the importance of secure employment to both the individual worker and to society. Use active
1663 workforce planning to avoid the use of work performed on a casual basis or the excessive use of work
1664 performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal;

1665 — provide reasonable notice, timely information and, jointly with worker representatives where they exist,
1666 consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its
1667 operations, such as closures that affect employment[72][73];

1668 — ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour
1669 practice;

1670 — eliminate arbitrary or discriminatory dismissal practices, if any [72][73];

1671 — protect personal data and privacy of workers; note to editors: insert reference to "ILO Code of Practice
1672 on Protection of Workers' Personal Data, 1997"

1673 — take steps to ensure that work is contracted or sub-contracted out only to organizations that are legally
1674 recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide
1675 decent working conditions. An organization should use only those labour intermediaries who are legally
1676 recognized and where other arrangements for the performance of work confer legal rights on those
1677 performing the work.[60][61] Home workers should not be treated worse than other wage earners; *(Add*
1678 *reference to "ILO Home Work Convention, 1996 (No. 177)")*

1679 — not benefit from unfair, exploitative or abusive labour practices of its partners, suppliers or sub-
1680 contractors, including home workers. An organization should make reasonable efforts to encourage
1681 organizations in its sphere of influence to follow responsible labour practices, recognizing that a high level
1682 of influence is likely to correspond to a high level of responsibility to exercise that influence. Depending
1683 upon the situation and influence, reasonable efforts could include: establishing contractual obligations on
1684 suppliers and sub contractors; making unannounced visits and inspections; and exercising due diligence
1685 in supervising contractors and intermediaries. Where suppliers and sub-contractors are expected to
1686 comply with a code of labour practice, the code should be consistent with the Universal Declaration of
1687 Human Rights and the principles underlying applicable ILO labour standards (see 5.2.3 for additional
1688 information about responsibilities in the sphere of influence); and

1689 — where operating internationally, endeavour to increase the employment, occupational development,
1690 promotion and advancement of nationals of the host country. This includes sourcing and distributing
1691 through local enterprises where practicable. [39]

1692 6.4.4 Labour practices issue 2: Conditions of work and social protection

1693 6.4.4.1 Description of the issue

1694 Conditions of work include wages and other forms of compensation, working time, rest periods, holidays,
1695 disciplinary and dismissal practices, maternity protection and welfare matters such as safe drinking water,
1696 sanitation, canteens and access to medical services. Many of the conditions of work are set by national laws
1697 and regulations or by legally binding agreements between those for whom work is performed and those who
1698 perform work. The employer determines many of the conditions of work.

1699 Conditions of work greatly affect the quality of the life of workers and their families, and also economic and
1700 social development. Fair and appropriate consideration should be given to the quality of conditions of work.

1701 Social protection refers to all legal guarantees and organizational policies and practices to mitigate the
1702 reduction or loss of income in case of employment injury, illness, maternity, parenthood, old age,

1703 unemployment, disability or any other financial hardship; and to provide medical care and family benefit.
1704 Social protection plays an important role in preserving human dignity and establishing a sense of fairness and
1705 social justice. Generally, the primary responsibility for social protection lies with the state.

6.4.4.2   Related actions and expectations

1707 An organization should:

1708 — ensure that the conditions of work comply with national laws and regulations and are consistent with
1709   applicable international labour standards;

1710 — respect higher levels of provision established through other applicable legally binding instruments such as
1711   collective agreements;

1712 — observe at least those minimum provisions defined in international labour standards as established by the
1713   ILO, especially where national legislation has not yet been adopted;

1714 — provide decent conditions of work with regard to wages [48][49][62][63][65], hours of work [28][32][50][51][67], weekly
1715   rest, holidays [30][31][74][75][76], health and safety [18][19][36][38][52][53][54][55][65][66][69][70][77], maternity protection
1716   [41][42][71] and ability to combine work with family responsibilities [79];

1717 — wherever possible, allow observance of national or religious traditions and customs

1718 — provide conditions of work, for all workers that permit, to the greatest extent possible, work-life balance
1719   and are comparable with those offered by similar employers in the locality concerned ; [60][61]

1720 — provide conditions of work that are comparable with those offered by similar employers in the community
1721   concerned and that permit, to the greatest extent possible, work-life balance[60][61];

1722 — provide wages and other forms of remuneration in accordance with national laws, regulations or collective
1723   agreements. An organization should pay wages at least adequate for the needs of workers and their
1724   families. In doing so, it should take into account the general level of wages in the country, the cost of
1725   living, social security benefits and the relative living standards of other social groups. It should also
1726   consider economic factors, including requirements of economic development, levels of productivity and
1727   the desirability of attaining and maintaining a high level of employment. In determining wages and
1728   working conditions that reflect these considerations, an organization should bargain collectively with its
1729   workers or their representatives, in particular trade unions, where they so wish, in accordance with
1730   national systems for collective bargaining [60][61];

1731 — provide equal pay for work of equal value[24][25];

1732 — pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by
1733   laws, regulations or collective agreements [48][49][62][63][64];

1734 — comply with any obligation concerning the provision of social protection for workers in the country of
1735   operation[39];

1736 — respect the right of workers to adhere to normal or agreed working hours established in laws, regulations
1737   or collective agreements [48][49][62][63][64]. It should also provide workers with weekly rest and paid annual
1738   leave [28][32][50][51][67];

1739 — respect the family responsibilities of workers by providing reasonable working hours, parental leave and,
1740   when possible, childcare and other facilities that can help workers achieve a proper work-life balance; and

1741 — compensate workers for overtime in accordance with laws, regulations or collective agreements. When
1742   requesting workers to work overtime, an organization should take into account the interests, safety and
1743   well-being of the workers concerned and any hazard inherent in the work. An organization should comply

1744 with laws and regulations prohibiting mandatory and non-compensated overtime [48][49][62][63][64], and
1745 always respect the basic human rights of workers concerning forced labour [27].

6.4.5 Labour practices issue 3: Social dialogue

6.4.5.1 Description of the issue

1748 Social dialogue includes all types of negotiation, consultation or exchange of information between or among
1749 representatives of governments, employers and workers, on matters of common interest relating to economic
1750 and social concerns. It could take place between employer and worker representatives, on matters affecting
1751 their interests, and could also include governments, where broader factors, such as legislation and social
1752 policy, are at stake.

1753 Independent parties are required for social dialogue.. Worker representatives should be freely elected, in
1754 accordance with national laws, regulations or collective agreements, by either the members of their trade
1755 union or by the workers concerned. They should not be designated by the government or the employer. At the
1756 level of the organization, social dialogue takes various forms, including information and consultation
1757 mechanisms such as works councils and collective bargaining. Trade unions and employers' organizations, as
1758 the chosen representatives of the respective parties, have a particularly important role to play in social
1759 dialogue.

1760 Social dialogue is based on the recognition that employers and workers have both competing and mutual
1761 interests, and plays a significant role in industrial relations, policy formulation and governance in many
1762 countries.

1763 Effective social dialogue provides a mechanism for developing policy and finding solutions that take into
1764 account the priorities and needs of both employers and workers, and thus results in outcomes that are
1765 meaningful and long-lasting for both the organization and society. Social dialogue can contribute to
1766 establishing participation and democratic principles in the workplace, to better understanding between the
1767 organization and those who perform its work and to healthy labour-management relations, thus minimizing
1768 resort to costly industrial disputes. Social dialogue is a powerful means for managing change. It can be used
1769 to design skills development programmes contributing to human development and enhancing productivity, or
1770 to minimize the adverse social impacts of change in the operations of organizations. Social dialogue could
1771 also include transparency on social conditions of sub-contractors.

1772 Social dialogue can take many forms and can occur at various levels. Workers may wish to form groups with a
1773 broader occupational, inter-occupational or geographical coverage. Employers and workers are in the best
1774 position to decide jointly the most appropriate level. One way to do this is by adopting framework agreements
1775 supplemented by local organization-level agreements in accordance with national law or practice.

1776 At times, social dialogue may address contentious matters, in which case the parties can establish a dispute
1777 resolution process. Social dialogue can also concern grievances for which a complaints mechanism is
1778 important, particularly in countries where the fundamental principles and rights at work are not adequately
1779 protected. Such grievance mechanism may also apply to a subcontracted workforce.

1780 International social dialogue is a growing trend, and includes regional and global dialogue and agreements
1781 between organizations operating internationally and international trade union organizations.

6.4.5.2 Related actions and expectations

1783 An organization should [20][26][78]:

1784 — recognize the importance for organizations of social dialogue institutions, including at the international
1785 level, and applicable collective bargaining structures;

1786 — respect at all times the right of workers to form or join their own organizations to advance their interests or
1787 to bargain collectively;

1788   — not obstruct workers who seek to form or join their own organizations and to bargain collectively, for
1789   instance by dismissing or discriminating against them, through reprisals or by making any direct or
1790   indirect threat so as to create an atmosphere of intimidation or fear;

1791   — where changes in operations would have major employment impacts, provide reasonable notice to the
1792   appropriate government authorities and representatives of the workers so that the implications may be
1793   examined jointly to mitigate any adverse impact to the greatest possible extent;

1794   — as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker
1795   representatives with access to authorized decision makers, provide duly designated worker
1796   representatives with access to authorized decision makers, to workplaces, to the workers they represent,
1797   to facilities necessary to perform their role and to information that will allow them to have a true and fair
1798   picture of the organization's finances and activities; and

1799   — refrain from encouraging governments to restrict the exercise of the internationally recognized rights of
1800   freedom of association and collective bargaining for example by avoiding locating a subsidiary or sourcing
1801   from companies located in specialised industrial areas where freedom of association is restricted or
1802   prohibited, although national regulation recognises that right and refrain from participating in incentive
1803   schemes based on such restrictions,.

1804 Organizations may also wish to consider participating, as appropriate, in employers' organizations as a means
1805 of creating opportunities for social dialogue and extending their expression of social responsibility through
1806 such channels.

1807 **6.4.6   Labour practices issue 4: Health and safety at work**

1808 **6.4.6.1   Description of the issue**

1809 Health and safety at work concerns the promotion and maintenance of the highest degree of physical, mental
1810 and social well-being of workers and prevention of harm to health caused by working conditions. It also relates
1811 to the protection of workers from risks to health and the adaptation of the occupational environment to the
1812 physiological and psychological needs of workers.

1813 The financial and social burden on society of work-related illness, injuries and death is heavy. Accidental and
1814 chronic pollution and other workplace hazards that are harmful for workers may also have impacts on
1815 communities and the environment. (For more information on environmental hazards see 6.5.) Health and
1816 safety concerns arise over dangerous equipment, processes, practices and substances (chemical, physical
1817 and biological).

1818 **6.4.6.2   Related actions and expectations**

1819 An organization should:

1820   — develop, implement and maintain an occupational safety and health policy based on the principle that
1821   strong safety and health standards and organizational performance are mutually supportive and
1822   reinforcing;

1823   — understand and apply principles of health and safety management, including the hierarchy of controls:
1824   elimination, substitution, engineering controls, administrative controls, work procedures and personal
1825   protective equipment;

1826   — analyze and control the health and safety risks involved in its activities;

1827   — communicate the requirement that workers should follow all safe practices at all times and ensure that
1828   workers follow the proper procedures;

1829   — provide the safety equipment needed, including personal protective equipment, for the prevention of
1830   occupational injuries, diseases and accidents, as well as for dealing with emergencies; record and
1831   investigate all health and safety incidents and problems in order to minimize or eliminate them;

1832 — address the specific and sometimes different ways in which women and men are affected by occupational
1833   safety and health (OSH) risks, and workers under particular circumstances such as people with
1834   disabilities, inexperienced or younger workers, pregnant workers and workers who have recently given
1835   birth or are breastfeeding**];**

1836 — provide equal health and safety protection for part-time and temporary workers, as well as subcontracted
1837   workers;

1838 — strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness;

1839 — provide adequate training to all personnel on all relevant matters and

1840 — respect the principle that workplace health and safety measures should not involve monetary
1841   expenditures by workers; and

1842 — base its health, safety and environment systems on the participation of the workers concerned (see Box
1843   9) and recognize and respect the rights of workers to:

1844   — obtain timely full and accurate information concerning the health and safety risks and the best
1845   practices used to address these risks;

1846   — freely inquire into and to be consulted on all aspects of their health and safety related to their work;

1847   — refuse work that is reasonably considered to pose an imminent or serious danger to their life or
1848   health or to the lives and health of others;

1849   — seek outside advice from workers' and employers' organizations and others who have expertise;

1850   — report health and safety matters to the appropriate authorities;

1851   — participate in health and safety decisions and activities, including investigation of incidents and
1852   accidents; and

1853   — be free of the threat of reprisals for doing any of these things [18][19][36][38][52][53][54][55][65][66][69][70][77].

1854

1855 **Box 9 – Joint labour-management health and safety committees**

1856 An effective occupational health and safety programme depends on the involvement of workers. Joint labour-
1857 management health and safety committees can be the mostimportant part of an organization's health and
1858 safety programme. Joint committees can:

1859 — gather information;

1860 — develop and disseminate safety manuals and training programmes;

1861 — report, record and investigate accidents; and

1862 — inspect and respond to problems raised by workers or management.

1863   Worker representatives on these committees should not be appointed by management but elected by the
1864 workers themselves. Membership in these committees should be equally divided among management and
1865 worker representatives and should include both men and women whenever possible. The committees should
1866 be of sufficient size for all shifts, sections and locations of the organization to be represented. They should not
1867 be considered a substitute for works councils or workers' organizations.
1868

1869

1870 **6.4.7 Labour practices issue 5: Human development and training in the workplace**

1871 **6.4.7.1 Description of the issue**

1872 Human development includes the process of enlarging people's choices by expanding human capabilities and
1873 functioning, thus enabling women and men to lead long and healthy lives, to be knowledgeable and to have a
1874 decent standard of living. Human development also includes access to political, economic and social
1875 opportunities for being creative and productive and for enjoying self-respect and a sense of belonging to a
1876 community and contributing to society.

1877 Organizations can use workplace policy and initiatives to further human development by addressing important
1878 social concerns, such as fighting discrimination, balancing family responsibilities and promoting health and
1879 well-being improving the diversity of their workforces. They can also use workplace policy and initiatives to
1880 increase the capacity and employability of individuals. Employability refers to the experiences, competencies
1881 and qualifications that increase an individual's capacity to secure and retain decent work.

1882 **6.4.7.2 Related actions and expectations**

1883 An organization should [33][34][35][42][56][57][58][59][79][80].

1884 — provide all workers at all stages of their work experience with access to skills development, training and
1885 apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis;

1886 — ensure that, when necessary, workers being made redundant are helped to access assistance for new
1887 employment, training and counselling;

1888 — establish joint labour-management programmes that promote health and well-being.

1889 **6.5 The environment**

1890 **6.5.1 Overview of the environment**

1891 **6.5.1.1 Organizations and the environment**

1892 The decisions and activities of organizations invariably have an impact on the environment no matter where
1893 they are located. These impacts may be associated with the organization's use of resources, the location of
1894 the activities of the organization, the generation of pollution and wastes, and the impacts of the organization's
1895 activities on natural habitats. To reduce their environmental impacts, organizations should adopt an integrated
1896 approach that takes into consideration the direct and indirect economic, social, health, and environmental
1897 implications of their decisions and activities.

1898 **6.5.1.2 The environment and social responsibility**

1899 Society is facing many environmental challenges including the depletion of natural resources, pollution,
1900 climate change, destruction of habitats, loss of species and the collapse of whole ecosystems and the
1901 degradation of urban and rural human settlements. As the world population grows and consumption
1902 increases, these changes are becoming increasing threats to human security and the health and well-being of
1903 society. There is a need to identify options to reduce and eliminate unsustainable volumes and patterns of
1904 production and consumption and to make sure that the resource consumption per person becomes
1905 sustainable. Environmental matters at the local, regional and global level are interconnected. Addressing them
1906 requires a comprehensive, systematic and collective approach.

1907 Environmental responsibility is a precondition for the survival and prosperity of human beings. It is therefore
1908 an important aspect of social responsibility. Environmental matters are closely linked to other social
1909 responsibility core subjects and issues. Environmental education and capacity building is fundamental in
1910 promoting the development of sustainable societies and lifestyles

1911 Relevant technical tools standards from the ISO 14000-series of standards can be used as an overall
1912 framework to assist an organization in addressing environmental issues in a systematic manner *(see note 1 below)*

1913 and should be considered when evaluating environmental performance evaluation, quantifying and reporting
1914 greenhouse gas emissions, life cycle assessment, design for the environment, environmental labelling and
1915 environmental communication.

1916 (*Note Add reference to the following in the bibliography: ISO 14001:2004 - Environmental Management*
1917 *Systems - Requirements with guidance for use, 14004:2004-Environmental management systems - General*
1918 *guidelines on principles, systems and support techniques, 14005 - Environmental management systems -*
1919 *Guidelines for a staged implementation of an environmental management system, including the use of*
1920 *environmental performance evaluation, 14015:2001 - Environmental assessment of sites and organizations,*
1921 *14020 series - Environmental labels and declarations, 14031 - Environmental performance evaluation -*
1922 *Guidelines, 14040 series - Life cycle assessments, 14062 - Integrating environmental aspects into product*
1923 *design and development, 14063 - Environmental communication - Guidelines and examples, and 14064*
1924 *series - Greenhouse gases*)

1925 **6.5.2 Principles and considerations**

1926 **6.5.2.1 Principles**

1927 An organization should respect and promote the following environmental principles:

1928 — **environmental responsibility** In addition to complying with law and regulations, an organization should
1929 assume responsibility for the environmental impacts caused by its activities in rural or urban areas and
1930 the broader environment. In recognition of ecological limits it should act to improve its own performance,
1931 as well as the performance of others within its sphere of influence.

1932 — **the precautionary approach** This is drawn from the Rio Declaration on Environment and Development
1933 [119] and subsequent declarations and agreements [109] [131] [94], which advance the concept that
1934 where there are threats of serious or irreversible damage to the environment or human health, lack of full
1935 scientific certainty should not be used as a reason for postponing cost-effective measures to prevent
1936 environmental degradation or damage to human health. When considering the cost effectiveness of a
1937 measure an organization should consider the long-term costs and benefits of that measure, not only the
1938 short term costs to that organization.

1939 — **environmental risk management** An organization should implement programmes using a risk-based
1940 and sustainability perspective to assess, avoid and reduce and mitigate environmental risks and impacts
1941 from its activities. An organization should develop and implement awareness-raising activities and
1942 emergency response procedures to reduce and mitigate environmental, health and safety impacts caused
1943 by accidents and to communicate information about environmental incidents to appropriate authorities
1944 and local communities.

1945 — **polluter pays** An organization should bear the cost of pollution caused by its activities, products and
1946 services according to either the extent of the environmental impact on society and the remedial action
1947 required, or the degree to which the pollution exceeds an acceptable level (see Principle 16 of the Rio
1948 Declaration [119]). An organization should endeavour to internalize the cost of pollution and quantify the
1949 economic and environmental benefits of preventing pollution in preference to mitigating its impacts based
1950 on the "polluter pays" principle. An organisation may choose to cooperate with others to develop
1951 economic instruments e.g. contingency funds to cope with costs of major environmental incidents.

1952 **6.5.2.2 Considerations**

1953 In its environmental management activities, an organization should assess the relevance of, and employ as
1954 appropriate, the following approaches and strategies:

1955 — **life cycle approach** The main objectives of life cycle approach are to reduce the environmental impacts
1956 of products and services as well as to improve their socio-economic performance throughout their life
1957 cycle, that is, from extraction of raw materials and energy generation, through production and use, to end-
1958 of life disposal or recovery. An organization should focus on innovations, not only on compliance, and
1959 should commit to continuous improvements in its environmental performance.

1960 — **environmental impact assessment** An organization should assess environmental impacts before
1961   starting a new activity or project and use the results of the assessment as part of the decision-making
1962   process.

1963 — **cleaner production and eco-efficiency** These are strategies for satisfying human needs by using
1964   resources more efficiently and by generating less pollution and waste. An important focus is on making
1965   improvements at the source rather than at the end of a process or activity. Cleaner and safer production
1966   and eco-efficiency approaches include: improving maintenance practices; upgrading or introducing new
1967   technologies or processes; reducing materials and energy use; using renewable energy; rationalizing the
1968   use of water**;** eliminating or safely managing toxic and hazardous materials and wastes; and improving
1969   product and service design.

1970 — **a product-service system approach** This can be used to shift the focus of market interactions from
1971   selling or providing products (that is, transfer of ownership through one-time sale or lease/rental) to selling
1972   or providing a system of products and services that jointly fulfil customer needs (by a variety of service
1973   and delivery mechanisms). Product-service systems include product lease, product renting or sharing,
1974   product pooling and pay-for-service. Such systems can reduce material use, decouple revenues from
1975   material flows, and involve stakeholders in promoting extended producer responsibility through the life
1976   cycle of the product and accompanying service.

1977 — **use of environmentally sound technologies and practices** An organization should seek to adopt and,
1978   where appropriate, promote the development and diffusion of environmentally sound technologies and
1979   services (see Principle 9 of the Rio Declaration [119]).

1980 — **sustainable procurement** In its purchasing decisions, an organization should take into account the
1981   environmental, social and ethical performance of the products or services being procured, over their
1982   entire life cycles. Where possible, it should give preference to products or services with minimized
1983   impacts, making use of reliable and effective, independently verified labelling schemes or other
1984   verification schemes, such as eco-labelling; or auditing activities.

1985 — **learning and awareness raising** An organization should create awareness and promote appropriate
1986   learning to support the environmental efforts within the organisation and its sphere of influence.

1987 **6.5.3 Environmental issue 1: Prevention of pollution**

1988 **6.5.3.1 Description of the issue**

1989 An organization can improve its environmental performance by preventing pollution, including:

1990 — **emissions to air** An organization's emissions to air of pollutants such as lead, mercury, volatile organic
1991   compounds (VOCs), sulphur dioxide (SO_x), nitrogen oxides (NO_x), dioxins, particulates and ozone-
1992   depleting substances can cause environmental and health impacts that affect individuals differently.
1993   These emissions may come directly from an organization's facilities and activities, or be caused indirectly
1994   by the use or end-of-life handling of its products and services or the generation of the energy it
1995   consumes.

1996 — **discharges to water** An organization may cause water to become polluted through direct, intentional or
1997   accidental discharges into surface water bodies**[**, including the marine environment, unintentional runoff
1998   to surface water or infiltration to ground water. These discharges may come directly from an
1999   organization's facilities, or be caused indirectly by the use of its products and services.

2000 — **waste management** An organization's activities, products and services may lead to the generation of
2001   liquid or solid waste that, if improperly managed, can cause contamination of air, water land, soils and
2002   outer space. Responsible waste management seeks avoidance of waste. It follows the waste reduction
2003   hierarchy, that is: source reduction, reuse, recycle and reprocess, waste treatment and waste disposal.
2004   The waste reduction hierarchy should be used in a flexible manner based on the life cycle approach.
2005   Hazardous waste including radioactive waste should be managed in an appropriate and transparent
2006   manner.

2007 — **use and disposal of toxic and hazardous chemicals** An organization utilizing or producing toxic and
2008 hazardous chemicals (both naturally occurring and anthropogenic) can adversely affect ecosystems and
2009 human health through acute (immediate) or chronic (long-term) impacts resulting from emissions or
2010 releases. These can affect individuals of different genders and ages differently.

2011 — **other identifiable forms of pollution** An organization's activities, products and services may cause
2012 other forms of pollution that negatively affect the health and well-being of communities and that can affect
2013 individuals differently. These include noise, odour, visual impressions, light pollution, vibration,
2014 electromagnetic emissions, radiation, infectious agents (for example, viral or bacterial), emissions from
2015 diffused or dispersed sources and biological hazards (for example, invasive species).

2016 **6.5.3.2   Related actions and expectations**

2017 To improve the prevention of pollution from its activities, an organization should:

2018 — identify the aspects and impacts of its decisions and activities on the surrounding environment;

2019 — identify the sources of pollution and waste related to its activities, products and services;

2020 — measure, record and report on its significant sources of pollution; and reduction of pollution, water
2021 consumption, waste generation and energy consumption;

2022 — implement measures aimed at preventing pollution and waste, using the waste management hierarchy,
2023 and ensuring proper management of unavoidable pollution and waste [83];

2024 — engage with local communities regarding actual and potential polluting emissions and waste, related
2025 health risks, and actual and proposed mitigation measures;

2026 — implement measures to progressively reduce and minimize direct and indirect pollution within its control of
2027 influence, in particular through development and promotion of fast uptake of more environmentally
2028 friendly products and services;

2029 — publicly disclose the amounts and types of relevant and significant toxic and hazardous materials used
2030 and released, including the known human health and environmental risks of these materials for normal
2031 operations as well as accidental releases;

2032 — systematically identify and avoid the use of

2033 — banned chemicals defined ~~both~~ by national law or un-wanted chemicals listed in international
2034 conventions, and

2035 — where possible, chemicals identified by scientific bodies or any other stakeholder, with reasonable
2036 and verifiable grounds as being of concern. An organization should also seek to prevent use of such
2037 chemicals by organizations within its sphere of influence. Chemicals to avoid include, but are not
2038 limited to: ozone-depleting substances [125], persistent organic pollutants (POPs)[131] and chemicals
2039 covered under the Rotterdam Convention[132], hazardous chemicals and pesticides (as defined by the
2040 World Health Organization). chemicals defined as carcinogenic (including exposure to smoke from
2041 tobacco products) or mutagenic, and chemicals that affect reproduction, are endocrine disrupting, or
2042 persistent, bio-accumulative and toxic (PBTs) or very persistent and very bio-accumulative (vPvBs);
2043 and

2044 — implement a environmental accident prevention and preparedness programme and an emergency plan
2045 covering accidents and incidents both on- and off-site and involving workers, partners, authorities and
2046 local communities and other relevant stakeholders. Such a programme should include, among other
2047 matters, hazard identification and risk evaluation, notification procedures and recall procedures, and
2048 communication systems, as well as public education and information.

43

2049 **6.5.4   Environmental issue 2: Sustainable resource use**

2050 **6.5.4.1   Description of the issue**

2051 To ensure the availability of resources in the future, current patterns and volumes of consumption and
2052 production need to change so that they operate within the Earth's carrying capacity**.** The sustainable use of
2053 renewable resources means that they are used at a rate that is less than, or equal to, their rate of natural
2054 replenishment. For non-renewable resources (such as fossil fuel, metals and minerals), long-term
2055 sustainability requires that its rate of use be less than the rate at which a renewable resource can be
2056 substituted for it. An organization can progress towards sustainable resource use by using electricity, fuels,
2057 raw and processed materials, land and water more responsibly, and by combining or replacing non-renewable
2058 with sustainable, renewable resources, for example by using innovative technologies**.** Three key areas for
2059 efficiency improvements are:

2060 — **energy efficiency** An organization should implement energy efficiency programmes to reduce the energy
2061   demand for buildings, transportation, production processes, appliances and electronic equipment, the
2062   provision of services or other purposes. Efficiency improvements in energy use should also complement
2063   efforts to advance sustainable use of renewable resources such as solar energy, geothermal energy,
2064   hydroelectricity, tidal and wave energy, wind power and biomass.

2065 — **water conservation, use and access to water** Water, including the access to safe, reliable supplies of
2066   drinking water and sanitation services, is a fundamental human need and a basic human right. The
2067   Millennium Development Goals (Box 13) include the provision of sustainable access to safe drinking
2068   water. An organization should conserve, reduce use of and reuse water in its own operations and
2069   stimulate water conservation within its sphere of influence.

2070 — **efficiency** i**n the use of materials** An organization should implement materials efficiency programmes to
2071   reduce the environmental impact caused by the use of raw materials for production processes or for
2072   finished products used in its activities or in the delivery of its services. Materials efficiency programmes
2073   are based on identification of ways to increase the efficiency of raw material use in the sphere of
2074   influence of the organization. Materials use causes numerous direct and indirect environmental impacts,
2075   associated, for example, with the impact on ecosystems of mining and forestry, and the emissions
2076   resulting from the use, transport and processing of materials.

2077 — **minimized resource requirements of a product** Consideration should be given to the resource
2078   requirements of the finished product during use.

2079 **6.5.4.2   Related actions and expectations**

2080 In relation to all its activities an organization should:

2081 — identify the sources of energy, water and other resources used;

2082 — measure, record and report on its significant uses of energy, water and other resources;

2083 — implement resource efficiency measures to reduce its use of energy, water and other resources,
2084   considering best practice indicators and other benchmarks;

2085 — complement or replace non-renewable resources where possible with alternative sustainable, renewable
2086   and low impact sources;

2087 — use recycled materials and reuse water as much as possible;

2088 — manage water resources to ensure fair access for all users within a watershed;

2089 — promote sustainable procurement;

2090 — consider adopting extended producer responsibility; and

44

2091 — promote sustainable consumption.

6.5.5 Environmental issue 3: Climate change mitigation and adaptation

6.5.5.1 Description of the issue

It is recognized that greenhouse gas (GHG) emissions from human activities, such as carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O), are very likely one of the causes of global climate change, which is having significant impacts on the natural and human environment [16]. Among the trends observed and anticipated are: rising temperatures, changes in rainfall patterns, more frequent occurrences of extreme weather events, rising sea levels, worsening water scarcity, and changes to ecosystems, agriculture and fisheries. It is anticipated that climate change may pass a point beyond which changes would become far more drastic and difficult to address.

Every organization is responsible for some GHG emissions (either directly or indirectly) and will be affected in some way by climate change. There are implications for organizations in terms of both minimizing their own GHG emissions (mitigation) and 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 Related actions and expectations

6.5.5.2.1 Climate change mitigation

To mitigate climate change impacts related to its activities an organization should:

— identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope)] of its responsibility for its activities;

— measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards [ref] (see also Annex A for examples of initiatives and tools addressing GHG emissions) *(Note: Insert reference to 2006 version of IPCC Guidelines for National Greenhouse Gas Inventories in the Bibliography)*

— implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage these within its sphere of influence;

— review quantity and type of significant fuels usage within the organisation and implement programmes to improve efficiency and effectiveness. Life cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered;

— prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment including but not limited to heating, ventilation and air conditioning units;

— realize energy savings wherever possible in the organization, including purchasing of energy efficient goods and development of energy efficient products and services; and

(Note: Add to bibliography: [110] United Nations (UN): Kyoto Protocol to the United National Framework Convention and Climate Change. 1997)

— consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programmes that operate in a transparent way, carbon capture and storage or carbon sequestration.

6.5.5.2.1 Climate change adaptation

To reduce vulnerability to climate change, an organization should:

2131 — consider future global and local climate projections to identify risks and integrate climate change
2132   adaptation into its decision making;

2133 — identify opportunities to avoid or minimize damage associated with climate change and take advantage of
2134   opportunities, where possible, to adjust to changing conditions (see Box 12); and

2135 — implement responsive measures to existing or anticipated impacts and to contribute to capacity building
2136   of stakeholders within its sphere of influence to adapt.

2137

2138   **Box 10 – Examples of climate change adaptation actions**

2139   Examples of actions to adapt to changing climate conditions include:

2140 — planning for land use, zoning and infrastructure design and maintenance taking account of the
2141   implications of a changing climate and greater climatic uncertainty and the possibility of increasingly
2142   severe weather, including floods, high winds, drought and water scarcity or intense heat;

2143 — developing agricultural, industrial, medical and a range of other technologies and techniques and making
2144   them accessible to those in need, ensuring the security of drinking water, sanitation, food and other
2145   resources critical to human health;

2146 — supporting regional steps to reduce vulnerability to flooding. This includes restoring wetlands that can
2147   help manage flood water, and reducing the use of non-porous surfaces in urban areas; and

2148 — providing wide opportunities to increase awareness through education and other means of the importance
2149   of adaptation and preventive measures for the resilience of society**.**

2150

2151   **6.5.6 Environmental issue 4: Protection of the environment, biodiversity and restoration of natural**
2152   **habitats**

2153   **6.5.6.1 Description of the issue**

2154   Since the 1960'ies human activity has changed ecosystems more rapidly and extensively than in any
2155   comparable period in history. Rapidly growing demand for natural resources has resulted in a substantial and
2156   often irreversible loss of habitat and diversity of life on earth [84]. Vast areas – both urban and rural – have
2157   been transformed by human action.

2158   An organization can become more socially responsible by acting to protect the environment and restore
2159   natural habitats and the various functions and services that ecosystems provide (such as food and water,
2160   climate regulation, soil formation and recreational opportunities) [84]. Key aspects of this issue include:

2161 — **valuing and protecting biodiversity** Biodiversity is the variety of life in all its forms, levels and
2162   combinations; it includes ecosystem diversity, species diversity and genetic diversity [126]. Protecting
2163   biodiversity aims to ensure the survival of terrestrial and aquatic species, genetic variability and natural
2164   ecosystems. [127][128]

2165 — **valuing, protecting and restoring ecosystem services** Ecosystems contribute to the well-being of
2166   society by providing services such as food, water, fuel, flood control, soil, pollinators, natural fibres,
2167   recreation and the absorption of pollution and waste. As ecosystems are degraded or destroyed, they
2168   lose the ability to provide these services.

2169 — **using land and natural resource sustainably** An organization's land use projects may protect or
2170   degrade habitat, water, soils and ecosystems. [129][130]

2171 — **advancing environmentally sound urban and rural development** Decisions and activities of
2172   organizations can have significant impacts on the urban or rural environment and their related

2173 ecosystems. These impacts can be associated with, for example, urban planning, building and
2174 construction, transport systems, waste and sewage management, and agricultural techniques.

2175 **6.5.6.2 Related actions and expectations**

2176 In relation to all its activities an organization should:

2177 — identify potential adverse impacts on biodiversity and ecosystem services and take measures to eliminate
2178 or minimize these impacts;

2179 — where feasible and appropriate, participate in market mechanisms to internalize the cost of its
2180 environmental impacts caused and create economic value in protecting ecosystem services;

2181 — give highest priority to avoiding the loss of natural ecosystems, next to restoring ecosystems, and finally,
2182 if the former two actions are not possible or fully effective, to compensating for losses through actions that
2183 will lead to a net gain in ecosystem services over time;

2184 — establish and implement an integrated strategy for the administration of land, water and ecosystems that
2185 promotes conservation and sustainable use in a socially equitable way;

2186 — take measures to preserve any endemic, threatened **or** endangered species or habitat that may be
2187 adversely affected;

2188 — implement planning, design and operating practices as a way to minimize the possible environmental
2189 impacts resulting from its land use decisions, including decisions related to agricultural and urban
2190 development;

2191 — incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and
2192 agricultural lands into the development of buildings and construction works [92][128];

2193 — adopt sustainable agricultural, fishing, and forestry practices including aspects related to animal welfare,
2194 e.g. as defined in leading standards and certification schemes [14][134] *(Note: add to bibliography: [134]*
2195 *World Organisation for Animal Health (OIE): Terrestrial Animal Health Code, Section 7 Animal Welfare.*
2196 *2009)*

2197 — progressively use a greater proportion of products from suppliers using more sustainable technologies
2198 and processes;

2199 — consider that wild animals and their habitats are part of our natural ecosystems and should therefore be
2200 valued and protected and their welfare needs to be taken into account; and

2201 avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or that
2202 allow the distribution or proliferation of invasive species.

2203 **6.6 Fair operating practices**

2204 **6.6.1 Overview of fair operating practices**

2205 **6.6.1.1 Organizations and fair operating practices**

2206 Fair operating practices concern ethical conduct in an organization's dealings with other organizations. These
2207 include relationships between organizations and government agencies, as well as between organizations and
2208 their partners, suppliers, contractors, customers, competitors, and the associations of which they are
2209 members.

2210 Fair operating practice issues arise in the areas of anti-corruption, responsible involvement in the public
2211 sphere, fair competition, socially responsible behaviour, in relations with other organizations and respect for
2212 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 the organization's 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 practising 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 private gain. Corruption can take many forms. Examples of corruption include bribery (soliciting, offering or accepting a bribe in money or in kind of or by public officials, bribery in the private sector, conflict of interest, fraud, money laundering, embezzlement, concealment and obstruction of justice and trading in influence.

Corruption undermines an organization's effectiveness and ethical reputation, and can make 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, impoverishment of societies and damage to the environment. It can also distort competition, distribution of wealth and economic growth [85] [95].

6.6.3.2   Related actions and expectations

To prevent corruption an organization should:

— identify the risks of corruption and implement and maintain policies and practices that counter corruption, and extortion;

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

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

— raise the awareness of its employees, representatives, contractors and suppliers about corruption and how to counter it;

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

— establish and maintain an effective system to counter corruption;

— encourage its employees, partners, representatives and suppliers to report violations of the organization's policies, unethical and unfair treatment by adopting mechanisms that enable reporting and follow up action without fear of reprisal;

— bring violations of the criminal law to the attention of appropriate law enforcement authorities; and

— work to oppose corruption by encouraging others with which the organization has operating relationships to adopt similar anti-corruption practices.

2254 **6.6.4 Fair operating practices issue 2: Responsible political involvement**

2255 **6.6.4.1 Description of the issue**

2256 Organizations can support public political processes and encourage the development of public policy that
2257 benefits society at large. Organizations should prohibit use of undue influence and avoid behaviour, such as
2258 manipulation, intimidation and coercion that can undermine the public political process.

2259 **6.6.4.2 Related actions and expectations**

2260 An organization should:

2261 — train and raise the awareness of its employees and representatives about responsible political
2262 involvement and contributions and how to deal with conflicts of interest;

2263 — be transparent regarding its policies and activities related to lobbying, political contributions and political
2264 involvement;

2265 — establish and implement policies, and guidelines to manage the activities of people retained to advocate
2266 on the organization's behalf;

2267 — avoid political contributions that amount to an attempt to control or could be perceived as exerting undue
2268 influence on politicians or policymakers in favour of specific causes;

2269 — prohibit activities that involve misinformation, misrepresentation, threat or compulsion.

2270 **6.6.5 Fair operating practices issue 3: Fair competition**

2271 **6.6.5.1 Description of the issue**

2272 Fair and widespread competition stimulates innovation and efficiency, reduces the costs of products and
2273 services, ensures all organizations have equal opportunities, encourages the development of new or improved
2274 products or processes and, in the long run, enhances economic growth and living standards. Anti-competitive
2275 behaviour risks harming the reputation of an organization with its stakeholders and may create legal problems.
2276 When organizations refuse to engage in anti-competitive behaviour they help to build a climate in which such
2277 behaviour is not tolerated, and this benefits everyone.

2278 There are many forms of anti-competitive behaviour. Some examples are: price fixing, where parties collude
2279 to sell the same product or service at the same price; bid rigging, where parties collude to manipulate a
2280 competitive bid; and predatory pricing, which is selling a product or service at very low price with the intent of
2281 driving competitors out of the market and imposing unfair sanctions on competitors.

2282 **6.6.5.2 Related actions and expectations**

2283 To promote fair competition, an organization should:

2284 — conduct its activities in a manner consistent with competition laws and regulations and co-operate;

2285 — establish procedures, and other safeguards to prevent engaging in or being complicit in anti-competitive
2286 behaviour;

2287 — promote employee awareness of the importance of compliance with competition legislation and fair
2288 competition;

2289 — support anti-trust and anti-dumping practices, as well as public policies that encourage competition; and

2290 — be mindful of the social context in which it operates and not take advantage of social conditions, such as
2291 poverty to achieve unfair competitive advantages.

2292 **6.6.6   Fair operating practices issue 4: Promoting social responsibility in the value chain**

2293 **6.6.6.1   Description of the issue**

2294 An organization can influence other organizations through the exercise of its procurement and purchasing
2295 decisions. Through leadership and mentorship along the value chain, it can promote adoption and support of
2296 the principles and practices of social responsibility.

2297 An organization should consider the potential impacts or unintended consequences of its procurement and
2298 purchasing decisions on other organizations, and take due care to avoid or minimize any negative impacts. It
2299 can also stimulate demand for socially responsible products and services. These actions should not be viewed
2300 as replacing the role of authorities to implement and enforce laws and regulations.

2301 Every organization in the value chain is responsible for complying with applicable laws and regulations and for
2302 its own impacts on society and the environment.

2303 **6.6.6.2   Related actions and expectations**

2304 To promote social responsibility in its value chain, an organization should:

2305 — integrate ethical, social, environmental and gender equality criteria, including health and safety, in its
2306   purchasing, distribution and contracting policies and practices in order to improve consistency with social
2307   responsibility objectives;

2308 — encourage other organizations to adopt similar policies, without indulging in anti-competitive behaviour in
2309   so doing;

2310 — carry out appropriate due diligence and monitoring of the organizations with which it has relationships,
2311   with a view to preventing compromise of the organization's commitments to social responsibility;

2312 — consider providing support to SMOs, including by providing them with awareness raising on issues of
2313   social responsibility and best practice and with additional assistance (for example, technical, capacity
2314   building or other resources) to meet socially responsible objectives;

2315 — actively participate in raising the awareness of organizations with which it has relationships about
2316   principles and issues of social responsibility; and

2317 — promote fair and practical treatment of the costs and benefits of implementing socially responsible
2318   practices throughout the value chain, including, where possible, enhancing the capacity of organizations
2319   in the value chain to meet socially responsible objectives. This includes adequate purchasing practices,
2320   such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts.

2321 **6.6.7   Fair operating practices issue 5: Respect for property rights**

2322 **6.6.7.1   Description of the issue**

2323 The right to own property is a human right recognized in the Universal Declaration on Human Rights. Property
2324 rights cover both physical property and intellectual property and include interest in land, and other physical
2325 assets, copyrights, patents, geographical indicator rights, funds, moral rights and other rights. They may also
2326 encompass a consideration of broader property claims, such as traditional knowledge of specific groups, such
2327 as indigenous peoples, or the intellectual property of employees or others.

2328 Recognition of property rights promotes investment and economic and physical security, as well as
2329 encouraging creativity and innovation.

2330 **6.6.7.2   Related actions and expectations**

2331 An organization should:

2332 — implement policies and practices that promote respect for property rights and traditional knowledge;

2333 — conduct proper investigations to be confident it has lawful title permitting use or disposal of property;

2334 — not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting
2335 and piracy;

2336 — pay fair compensation for property that it acquires or uses; and

2337 — consider the expectations of society, human rights and basic needs of the individual when exercising and
2338 protecting its intellectual and physical property rights.

2339 **6.7 Consumer issues**

2340 **6.7.1 Overview of consumer issues**

2341 **6.7.1.1 Organizations and consumer issues**

2342 Organizations that provide products and services to consumers, as well as other customers, have
2343 responsibilities to those consumers and customers. The issues that are mainly applicable for customers
2344 purchasing for commercial purposes are dealt with in 6.6. Issues that are mainly appropriate for people who
2345 purchase for private purposes (consumers) are dealt with in the present clause. Particular parts of both 6.6
2346 and the present clause could, however, be applicable to either customers or consumers.

2347 Responsibilities include providing education and accurate information, using fair, transparent and helpful
2348 marketing information and contractual processes, promoting sustainable consumption and designing products
2349 and services that provide access to all and cater, where appropriate, for the vulnerable and disadvantaged.
2350 The term consumer refers to those individuals or groups that make use of the output of the organizations'
2351 decisions and activities and does not necessarily mean that they have to pay money for products and
2352 services. They also involve minimizing risks from the use of products and services, through design,
2353 manufacture, distribution, information provision, support services and withdrawal and recall procedures. Many
2354 organizations collect or handle personal information and have a responsibility to protect the security of such
2355 information and the privacy of consumers.

2356 The principles of this clause apply to all organizations in their role of serving consumers; however, the issues
2357 may have very different relevance, according to the kind of organization (such as private organizations, public
2358 service local welfare organizations, or other types) and the circumstances. Organizations have significant
2359 opportunities to contribute to sustainable consumption and sustainable development through the products and
2360 services they offer and the information they provide, including information on use, repair and disposal.

2361 **6.7.1.2 Consumer issues and social responsibility**

2362 Consumer issues regarding social responsibility are related to fair marketing practices, protection of health
2363 and safety, sustainable consumption, dispute resolution and redress, data and privacy protection, access to
2364 essential products and services, addressing the needs of vulnerable and disadvantaged consumers, and
2365 education among other matters. The UN Guidelines for Consumer Protection provide fundamental information
2366 on consumer issues and sustainable consumption.

2367

2368 | **Box 11 – UN Guidelines for Consumer Protection** |

2369 The **UN Guidelines for Consumer Protection** is the most important international document in the realm of
2370 consumer protection. The UN General Assembly adopted these Guidelines in 1985 by consensus. In 1999
2371 they were expanded to include provisions on sustainable consumption. They call upon states to protect
2372 consumers from hazards to their health and safety, promote and protect the economic interests of consumers,
2373 enable consumers to make informed choices, provide consumer education, make available effective
2374 consumer redress, promote sustainable consumption patterns and guarantee freedom to form consumer
2375 groups [116].
2376

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2380

These principles of consumer protection are elaborated and detailed throughout the text of the UN Guidelines and are commonly referred to as the "consumer rights".

2381 **6.7.2   Principles and considerations**

2382 **6.7.2.1   Principles**

2383 The UN Guidelines for Consumer Protection and the International Covenant on Economic, Social and Cultural
2384 Rights express principles that should guide socially responsible practices regarding the legitimate needs of
2385 consumers, including satisfaction of basic needs and the right of everyone to an adequate standard of living,
2386 including adequate food, clothing and housing, and to the continuous improvement of living conditions and
2387 availability of essential products and services including financial. This also includes the right to promote just,
2388 equitable and sustainable economic and social development and environmental protection

2389 — **safety** The right of access to non-hazardous products and protection of consumers from hazards to
2390   their health and safety stemming from production processes, products and services;

2391 — **being informed** Access of consumers to adequate information to enable them to make informed
2392   choices according to individual wishes and needs and to be protected against dishonest or
2393   misleading advertising or labelling;

2394 — **making choices** The promotion and protection of the economic interests of consumers, including,
2395   the ability to select from a range of products and services, offered at competitive prices with an
2396   assurance of satisfactory quality;

2397 — **being heard** Freedom to form consumer and other relevant groups or organizations and the
2398   opportunity of such organizations to present their views in decision-making processes affecting
2399   them, especially in the making and execution of government policy, and in the development of
2400   products and services;

2401 — **redress** Availability of effective consumer redress, in particular in the form of fair settlement of just
2402   claims, including compensation for misrepresentation, badly made products or unsatisfactory
2403   services;

2404 — **education** Consumer education ,including education on the environmental, social and economic
2405   impacts of consumer choice and enable consumers to make informed, independent choices about
2406   products and services while being aware of their rights and responsibilities and how to act on them;
2407   and

2408 — **healthy environment** This is the right to live and work in an environment that is non-threatening to
2409   the well-being of present and future generations. The promotion of sustainable consumption patterns
2410   which includes meeting the needs of present and future generations for products and services in
2411   ways that are economically, socially and environmentally sustainable**.**

2412 — additional principles:

2413 — **respect for the right to privacy** This is drawn from the Universal Declaration of Human Rights,
2414   Article 12 [117], which provides that no one be subjected to arbitrary interference with their privacy,
2415   family, home or correspondence, or to attacks upon their honour and reputation, and that everyone
2416   has the right to the protection of the law against such interference or attacks;

2417 — **the precautionary approach** This is drawn from the Rio Declaration on Environment and
2418   Development [119] and subsequent declarations and agreements[109][131][94], which advance the
2419   concept that where there are threats of serious or irreversible damage to the environment or human
2420   health, lack of full scientific certainty should not be used as a reason for postponing cost effective
2421   measures to prevent environmental degradation or damage to human health. When considering

2422   cost-effectiveness of a measure, an organization should consider the long-term costs and benefits of
2423   that measure, not only the short-term economic costs to the organization.

2424   — **promotion of gender equality and empowerment of women** This is drawn from the Universal
2425   Declaration of Human Rights (see Boxes 2 and 6) and the Millennium Development Goals. It
2426   provides an additional basis on which to analyse consumer issues and prevent perpetuation of
2427   gender stereotypes (see also Box 12); and

2428   — **promotion of universal design** This is the design of products and environments to be usable by all
2429   people, to the greatest extent possible, without the need for adaptation or specialized design. There
2430   are seven principles to universal design: equitable use, flexibility in use, simple and intuitive use,
2431   perceptible information, tolerance for error, low physical effort and size and space for approach and
2432   use.[15]

2433   *Note: add reference to UN Convention on the Rights of Persons with Disabilities and its Optional*
2434   *Protocol – adopted 13 Dec 2006.*

6.7.2.2   Considerations

2436   Although the state has the primary responsibility for ensuring that the right to satisfaction of basic needs is
2437   respected, an organization can contribute to the fulfilment of this right. Particularly in areas where the state
2438   does not adequately satisfy people's basic needs, an organization should be sensitive to the impact of its
2439   activities on people's ability to satisfy those needs. It should also avoid actions that would jeopardize this
2440   ability.

2441   Vulnerable groups (see 6.3.7.2), have different abilities, and in their role as consumers, their particular needs
2442   need to be addressed and may, in some cases, require specially tailored products and services**.** They have
2443   special needs because they may not know their rights and responsibilities or may be unable to act on their
2444   knowledge. They may also be unaware of or unable to assess potential risks associated with products or
2445   services or to make balanced judgements when subjected to marketing. Such consumers also include
2446   pregnant women.

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

6.7.3.1   Description of the issue

2450   Fair marketing, factual and unbiased information and fair contractual practices provide information about
2451   products and services in a manner that can be understood by consumers. This allows consumers to make
2452   informed decisions about consumption and purchases and to compare the characteristics of different products
2453   and services. Fair contractual processes aim to protect the legitimate interests of both suppliers and
2454   consumers by mitigating imbalances in negotiating power between the parties**.** Responsible marketing may
2455   involve provision of information on the social, economic and environmental impacts across the whole life cycle
2456   and value chain. Details of products and services provided by suppliers play an important role in purchasing
2457   decisions because this information may provide the only data readily available to consumers. Unfair,
2458   incomplete, misleading or deceptive marketing and information can result in purchase of products and
2459   services that do not meet consumer needs resulting in a waste of money, resources and time [86][88] and that
2460   may even be hazardous to the consumer or the environment. It can also lead to a decline in consumer
2461   confidence, with consumers not knowing who or what to believe. This can adversely affect the growth of
2462   markets for more sustainable products and services.

6.7.3.2   Related actions and expectations

2464   When communicating with consumers, an organization should:

2465   not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous,
2466   including omission of critical information;

2467   — consent to sharing relevant information in a transparent manner which allows for easy access and
2468   comparisons as the basis for an informed choice by the consumer;

2469   — clearly identify advertising and marketing;

2470   — openly disclose total prices and taxes, terms and conditions of the products and services as well as any
2471   accessory required for use and delivery costs. When offering consumer credit, provide details of the
2472   actual annual interest rate as well as the average percentage rate charged (APR), which includes all the
2473   costs involved, amount to be paid, number of payments and the due dates of instalment payments;

2474   — substantiate claims or assertions by providing underlying facts and information upon request;

2475   — not use text, audio or images that perpetuate stereotyping in regard to, for example, gender, religion,
2476   race, disability and personal relationships;

2477   — give primary consideration in advertising and marketing to the best interests of vulnerable groups,
2478   including children, and not engage in activities that are detrimental to their interests;

2479   — provide complete, accurate, and understandable information that can be compared in official or
2480   commonly used languages at the point of sale and according to applicable regulation**s** on:

2481   — all important aspects of products and services, including financial and investment products, ideally
2482   taking into account the full life cycle;

2483   — the key quality aspects of products and services as determined using standardized test procedures,
2484   and compared, when possible, to average performance or best practice. Provision of such
2485   information should be limited to circumstances where it is appropriate and practical and would assist
2486   consumers;

2487   — health and safety aspects of products and services, such as potentially hazardous use, hazardous
2488   materials and hazardous chemicals contained in or released by products during their life-cycle.

2489   — information regarding accessibility of products and services; and

2490   — the organization's physical address, telephone number and e-mail address, when using domestic or
2491   cross-border distance selling, including by means of the Internet, e-commerce, or mail order.

2492   — use contracts that:

2493   — are written in clear, legible and understandable language;

2494   — do not include unfair contract terms, such as the unfair exclusion of liability, the right to unilaterally
2495   change prices and conditions, the transfer of risk of insolvency to consumers or unduly long contract
2496   periods and avoid predatory lending practices including unreasonable credit rates; and

2497   — provide clear and sufficient information about prices, features, terms, conditions, costs, the duration
2498   of the contract and cancellation periods.

2499   **6.7.4 Consumer issue 2: Protecting consumers' health and safety**

2500   **6.7.4.1   Description of the issue**

2501   Protection of consumers' health and safety involves the provision of products and services that are safe and
2502   that do not carry unacceptable risk of harm when used or consumed. The protection should cover both the
2503   intended use and foreseeable misuse. [88][116]. Clear instructions for safe use, including assembly and
2504   maintenance are also an important part of the protection of health and safety.

2505 An organization's reputation may be directly affected by the impact on consumers' health and safety of its
2506 products and services.

2507 Products and services should be safe, regardless of whether or not legal safety requirements are in place.
2508 Safety includes anticipation of potential risks to avoid harm or danger. As all risks cannot be foreseen or
2509 eliminated, measures to protect safety should include mechanisms for product withdrawal and recall.

2510 **6.7.4.2   Related actions and expectations**

2511 In protecting the health and safety of consumers, an organization should take the following actions and pay
2512 special attention to vulnerable groups (with special attention to children) that might not have the capacity to
2513 recognize or assess potential dangers. It should:

2514 — provide products and services that, under normal and reasonably foreseeable conditions of use, are safe
2515   for users and other persons, their property, and the environment;

2516 — assess the adequacy of health and safety laws, regulations, standards and other specifications to
2517   address all health and safety aspects [1][2][3][11][12] . An organization should go beyond these minimum
2518   safety requirements where there is evidence that these higher requirements would achieve significantly
2519   better protection, as indicated by the occurrence of accidents involving products or services that conform
2520   to the minimum requirements, or the availability of products or product designs that can reduce the
2521   number or severity of accidents;

2522 — when a product, after having been placed on the market, presents an unforeseen hazard, has a serious
2523   defect or contains misleading or false information, stop the services or withdraw all products that are still
2524   in the distribution chain. An organization should recall products using appropriate measures and media to
2525   reach people who purchased the product or made use of the services and compensate consumers for
2526   losses suffered. Measures for traceability in its value chain may be pertinent and useful.

2527 — minimize risks in the design of products by:

2528   — identifying the likely user group(s), the intended use and the reasonably foreseeable misuse of the
2529   process, product or service and hazards arising in all the stages and conditions of use of the product
2530   or service and, in some cases, require specially tailored products and services for vulnerable
2531   groups;

2532   — estimating and evaluating the risk to each identified user or contact group, including pregnant
2533   women, arising from the hazards identified; and

2534   — reduce the risk by using the following order of priority: inherently safe design, protective devices and
2535   information for users.

2536 — assure the appropriate design of information on products and services by taking into account different
2537   consumer needs, and respecting differing or limited capacities of consumers, especially in terms of time
2538   allocated to the information process;

2539 — in product development, an organization should avoid the use of harmful chemicals, including but not
2540   limited to those that are carcinogenic, mutagenic, toxic for reproduction, or that are persistent and bio-
2541   accumulative. If products containing such chemicals are offered for sale, they should be clearly labelled;

2542 — as appropriate, perform a human health risk assessment of products and services before the introduction
2543   of new materials, new technologies or production methods and, when appropriate, make documentation
2544   available;

2545 — convey vital safety information to consumers using symbols wherever possible, preferably internationally
2546   agreed ones, in addition to the textual information;

2547 — instruct consumers in the proper use of products and warn them of the risks involved in intended or
2548   normally foreseeable use;

2549 — adopt measures that prevent products from becoming unsafe through improper handling or storage while
2550   in the care of consumers; and

2551 **6.7.5 Consumer issue 3: Sustainable consumption**

2552 **6.7.5.1   Description of the issue**

2553 Sustainable consumption is consumption of products and resources at rates consistent with sustainable
2554 development. The concept was promoted by Principle 8 of the Rio Declaration on Environment and
2555 Development [119], which states that to achieve sustainable development and a higher quality of life for all
2556 people, states should reduce and eliminate unsustainable patterns of production and consumption. The
2557 concept of sustainable consumption also encompasses a concern for animal welfare, respecting the physical
2558 integrity of animals and avoiding cruelty.

2559 An organization's role in sustainable consumption arises from the products and services it offers, their life
2560 cycle, value chain and the nature of the information it provides to consumers.

2561 Current rates of consumption are clearly unsustainable, contributing to environmental damage and resource
2562 depletion. Consumers play an important role in sustainable development by taking ethical, social, economic
2563 and environmental factors into account based on accurate information in making their choices and purchasing
2564 decisions.

2565 **6.7.5.2   Related actions and expectations**

2566 To contribute to sustainable consumption, an organization, where appropriate should:

2567 --- promote effective education empowering consumers to understand the impacts of their choices of
2568   products and services on their well-being and on the environment. Practical advice can be provided on
2569   how to modify consumption patterns and to make necessary changes.

2570 — offer consumers socially and environmentally beneficial products and services considering the full life
2571   cycle and reduce adverse impacts on society and the environment by:

2572   — eliminating, where possible, or minimizing any negative health and environmental impact of products
2573   and services, and where less harmful and more efficient alternatives exist, provide the choice of
2574   products or services that have less adverse effects on the society and the environment;

2575   — designing products and packaging so that they can be easily used, reused, repaired or recycled and,
2576   if possible, offering or suggesting recycling and disposal services;

2577   — preferring supplies that can contribute to sustainable development;

2578   — offering high quality products with longer product life; at affordable prices;

2579   — providing consumers with scientifically reliable, consistent ,truthful, accurate, comparable and
2580   verifiable information about the environmental and social factors related to production and delivery of
2581   their products or services, including information on resource efficiency where appropriate, taking the
2582   value chain into account [7][8][9][10];

2583   — providing consumers with information, about products and services, including on performance,
2584   impacts on health, country of origin, energy efficiency (where applicable), contents or ingredients
2585   (including, where appropriate, use of genetically modified organisms and nanoparticles), aspects
2586   related to animal welfare, including, where appropriate, use of animal testing, safe use, maintenance,
2587   storage and disposal of the products and their packaging; and

2588   — making use of reliable and effective, independently verified labelling schemes or other verification
2589   schemes, such as eco-labelling; or auditing activities, to communicate positive environmental
2590   aspects, energy efficiencies, and other socially and environmentally beneficial characteristics of
2591   products and services.[8][9][10];

2592 **6.7.6 Consumer issue 4: Consumer service, support, and complaint and dispute resolution**

2593 **6.7.6.1 Description of the issue**

2594 Consumer service, support, and complaint and dispute resolution are the mechanisms an organization uses to
2595 address the needs of consumers after products and services are bought or provided. Such mechanisms
2596 include proper installation, warranties and guarantees, technical support regarding use, as well as provisions
2597 for return, repair and maintenance.

2598 Products and services that do not provide satisfactory performance, either because of flaws or breakdowns or
2599 as a result of misuse, may result in a violation of consumer rights as well as a waste of money, resources and
2600 time.

2601 Providers of products and services can increase consumer satisfaction and reduce levels of complaints by
2602 offering high quality products and services. They should provide clear advice to consumers on appropriate use
2603 and on recourse or remedies for faulty performance. They can also monitor the effectiveness of their after-
2604 sales service, support and dispute resolution procedures by surveys of their users [88][91].

2605 **6.7.6.2 Related actions and expectations**

2606 An organization should:

2607 — take measures to prevent complaints [4] by offering consumers, including those who obtain products
2608 through distance selling, the option to return products within a specified period or obtain other appropriate
2609 remedies;

2610 — review complaints and improve practices in response to complaints;

2611 — if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the expected
2612 length of product life;

2613 — clearly inform consumers how they can access after-supply services and support as well as dispute
2614 resolution and redress mechanisms [5][6];

2615 — offer adequate and efficient support and advice systems;

2616 — offer maintenance and repair at a reasonable price and at accessible locations and make information
2617 readily accessible on the expected availability of spare parts for products; and

2618 — make use of alternative dispute resolution, conflict resolution and redress procedures that are based on
2619 national or international standards, are free of charge or are at minimal cost to consumers [5][6], and that
2620 do not require consumers to waive their rights to seek legal recourse.

2621
2622 **Box 12 – Consumer Dispute resolution**

2623 The ISO family of quality management standards contains a set of three guidance standards pertaining to:
2624 customer satisfaction codes (designed to decrease the likelihood of complaints arising); complaints handling;
2625 and external dispute resolution (in those situations where the complaints cannot be resolved within the
2626 organization). Taken together, the three standards provide a systematic approach to customer complaints
2627 prevention and handling and dispute resolution. Organizations can also use one or more of these standards,
2628 depending on their needs and circumstances. The guidance in these standards assists organizations in
2629 meeting their obligations to provide consumers with redress and to give them an opportunity to be heard. The
2630 standards are:

2631 — ISO 10001, *Quality management - Customer satisfaction - Guidelines for codes of conduct for*
2632 *organizations* [4]. This International Standard assists organizations in developing and implementing
2633 effective, fair and accurate codes of conduct.

2634 — ISO 10002, *Quality management - Customer satisfaction - Guidelines for complaints handling in*
2635   *organizations* [5]. This International Standard provides guidance on how organizations can fairly and
2636   effectively address complaints about their products and services.

2637 — ISO 10003, *Quality management - Customer satisfaction - Guidelines for dispute resolution external to*
2638   *organizations* [6]. This International Standard addresses situations where organizations have been unable
2639   to resolve complaints through their internal complaints handling mechanisms*."*
2640

2641 **6.7.7 Consumer issue 5: Consumer data protection and privacy**

2642 **6.7.7.1   Description of the issue**

2643 Consumer data protection and privacy are intended to safeguard consumers' rights of privacy by limiting the
2644 types of information gathered and the ways in which such information is obtained, used and secured.
2645 Increasing use of electronic communication (including for financial transactions) and genetic testing, as well as
2646 growth in large-scale databases, raise concerns about how consumer privacy can be protected, particularly
2647 with regard to personally identifiable information [13][87][88][89].

2648 Organizations can help to maintain their credibility and the confidence of consumers through the use of
2649 rigorous systems for obtaining, using and protecting consumer data.

2650 **6.7.7.2   Related actions and expectations**

2651 To prevent personal data collection and processing from infringing privacy, an organization should:

2652 — limit the collection of personal data to information that is either essential for the provision of products and
2653   services or provided with the informed and voluntary consent of the consumer;

2654 — refrain from making the use of services or the claim to special offers contingent on agreement by the
2655   consumer to the unwanted use of data for marketing purposes.

2656 — only obtain data by lawful and fair means;

2657 — specify the purpose for which personal data are collected, either before or at the time of data collection;

2658 — not disclose, make available or otherwise use personal data for purposes other than those specified,
2659   including marketing, except with the informed and voluntary consent of the consumer or when required by
2660   the law;

2661 — provide consumers with the right to verify whether the organization has data relating to them and to
2662   challenge these data, as defined by law. If the challenge is successful, the data should be erased,
2663   rectified, completed or amended, as appropriate;

2664 — protect personal data by adequate security safeguards;

2665 — be open about developments, practices and policies regarding personal data, and provide readily
2666   available ways of establishing the existence, nature and main uses of personal data; and

2667 — disclose the identity and usual location of the person accountable for data protection in the organization
2668   (sometimes called the data controller), and hold this person accountable for complying with the above
2669   measures and applicable law.

2670   **6.7.8 Consumer issue 6: Access to essential services**

2671   **6.7.8.1 Description of the issue**

2672 Although the state is responsible for ensuring that the right to satisfaction of basic needs is respected, there
2673 are many locations or conditions in which the state does not ensure that this right is protected. Even where
2674 satisfaction of some basic needs, such as health care, are protected, the right to essential utility services,
2675 such as electricity, gas, water, waste water services, drainage, sewage and communication may not be fully
2676 achieved. An organization can contribute to the fulfilment of this right [116].

2677   **6.7.8.2 Related actions and expectations**

2678 An organization that supplies essential services should:

2679 — not disconnect essential services for non-payment without providing the consumer or group of
2680   consumers with the opportunity to seek reasonable time to make the payment. It should not resort to
2681   collective disconnection of services that penalize all consumers regardless of payment;

2682 — in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who
2683   are in need;

2684 — operate in a transparent manner, providing information related to the setting of prices and charges;

2685 — expand their coverage and provide the same quality and level of service without discrimination to all
2686   groups of consumers;

2687 — manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against
2688   any group of consumers; and

2689 — maintain and upgrade its systems to help prevent disruption of service.

2690   **6.7.9 Consumer issue 7÷ Education and awareness**

2691   **6.7.9.1 Description of the issue**

2692 Education and awareness initiatives enable consumers to be well informed, conscious of their rights and
2693 responsibilities, more likely to assume an active role and to be able to make knowledgeable purchasing
2694 decisions and consume responsibly. Disadvantaged consumers in both rural and urban areas, including low-
2695 income consumers and those with low or non-existent literacy levels, have special needs for education and
2696 increased awareness. Whenever there is a formal contract between an organization and a consumer, the
2697 organization should verify that the consumer is properly informed of all applicable rights and obligations.

2698 The aim of consumer education is not only to transfer knowledge, but also to empower consumers to act on
2699 this knowledge. This includes developing skills for assessing products and services and for making
2700 comparisons. It is also intended to raise awareness about the impact of consumption choices on others and
2701 on sustainable development [116]. Education does not exempt an organization from being responsible if a
2702 consumer is harmed when using products and services.

2703   **6.7.9.2 Related actions and expectations**

2704 In educating consumers, an organization, when appropriate, should address:

2705 — health and safety, including product hazards;

2706 — information on appropriate laws and regulations, ways of obtaining redress and agencies and
2707   organizations for consumer protection;

2708 — product and service labelling and information provided in manuals and instructions;

                             59

2709 — information on weights and measures, prices, quality, credit conditions and availability of essential
2710 services;

2711 — information about risks related to use and any necessary precautions;

2712 — financial and investment products and services;

2713 — environmental protection;

2714 — efficient use of materials, energy and water;

2715 — sustainable consumption; and

2716 — proper disposal of wrapping, waste, and products.

2717 **6.8 Community involvement and development**

2718 **6.8.1 Overview of community involvement and development**

2719 It is widely accepted today that organizations have a relationship with the communities in which they operate.
2720 This relationship should be based on community involvement so as to contribute to community development.
2721 Community involvement – either individually or through associations seeking to enhance the public good –
2722 helps to strengthen civil society. Organizations that engage in a respectful manner with the community and its
2723 institutions reflect and reinforce democratic and civic values.

2724 Community in this clause refers to residential or other social settlements located in a geographic area that is in
2725 physical proximity to an organization's sites or within an organization's areas of impact. The area and the
2726 community members affected by an organization's impacts will depend upon the context and especially upon
2727 the size and nature of those impacts. In general, however, the term community can also be understood to
2728 mean a group of people having particular characteristic in common, for instance a 'virtual' community
2729 concerned with a particular issue.]

2730 Community involvement and development are both integral parts of sustainable development.

2731 Community involvement goes beyond identifying and engaging stakeholders in regard to the impacts of an
2732 organization's activities; it also encompasses support for and building a relationship with the community.
2733 Above all, it entails acknowledging the value of the community. An organization's community involvement
2734 should arise out of recognition that the organization is a stakeholder in the community, sharing common
2735 interests with the community.

2736 An organization's contribution to community development can help to promote higher levels of well-being in
2737 the community. Such development, generally understood, is the improvement in the quality of life of a
2738 population. Community development is not a linear process; moreover, it is a long-term process in which
2739 different and conflicting interests will be present. Historical and cultural characteristics make each community
2740 unique and influence the possibilities of its future. Community development is therefore the result of social,
2741 political, economic, and cultural features and depends on the characteristics of the social forces involved.
2742 Stakeholders in the community may have different – even conflicting – interests. Shared responsibility is
2743 needed to promote well-being of the community as a common objective.

2744 Issues of community development to which an organization can contribute include creating employment
2745 through expanding and diversifying economic activities and technological development. It can also contribute
2746 through social investments in wealth and income creation through local economic development initiatives;
2747 expanding education and skills development programmes; cultural and arts preservation; and providing and/or
2748 promoting community health services. Community development may include institutional strengthening of the
2749 community, its groups and collective forums; cultural, social and environmental programmes and local
2750 networks involving multiple institutions.

2751 Community development is usually advanced when the social forces in a community strive to promote public
2752 participation, and pursue equal rights and dignified standards of living for all citizens, without discrimination. It

2753 is a process internal to the community that takes account of existing relations and overcomes barriers to the
2754 enjoyment of rights. Community development is enhanced by socially responsible behaviour.

2755 Social investments that contribute to community development can sustain and enhance an organization's
2756 relationships with its communities, and may or may not be associated with an organization's core operational
2757 activities (see 6.8.9).

2758 While some aspects of the actions discussed in this section can be understood as philanthropy, philanthropic
2759 activities alone do not achieve the objective of integrating social responsibility into the organization (as
2760 discussed in 3.3.4).

2761 **6.8.2   Principles and considerations**

2762 **6.8.2.1   Principles**

2763 In addition to the principles of social responsibility outlined in Clause 4, the following specific principles are
2764 applicable to community involvement and development. An organization should:

2765 — consider itself as part of, and not separate from, the community in approaching community involvement
2766   and development;

2767 — recognize and have due regard for the rights of community members to make decisions in relation to their
2768   community and thereby pursue, in the manner they choose, ways of maximizing their resources and
2769   opportunities;

2770 — recognize and have due regard for the characteristics, e.g. cultures, religions, traditions, and history of the
2771   community while interacting with it; and

2772 — recognize the value of working in partnership, supporting the exchange of experiences, resources and
2773   efforts.

2774 **6.8.2.2   Considerations**

2775 The Copenhagen Declaration[118] recognizes the "urgent need to address profound social challenges,
2776 especially poverty, unemployment and social exclusion". The Copenhagen Declaration and Programme of
2777 Action pledged the international community to make the conquest of poverty, the goal of full productive,
2778 appropriately remunerated and freely chosen employment, and the fostering of social integration overriding
2779 objectives of development.

2780 The UN Millennium Declaration sets out goals that, if met, would help solve the world's main development
2781 challenges (see Box 12). The UN Millennium Declaration[114] emphasizes that although development should
2782 be guided and driven primarily by public policies, the development process depends on the contributions of all
2783 organizations. Community involvement helps to contribute, at a local level, to the achievement of these goals.

2784 The Rio Declaration on Environment and Development [119] introduced Agenda 21, which is a process to
2785 develop a comprehensive action plan that can be implemented locally by organizations in every area in which
2786 human activities impact on society and the environment.

2787   **Box 13 – Millennium Development Goals**
2788   The Millennium Development Goals (MDGs) **[**114**]** are eight goals to be achieved by the year 2015 that 2789   respond to the world's main development challenges. The MDGs are drawn from the actions and targets 2790   contained in the Millennium Declaration.
2791   The eight MDGs are:
2792   1. Eradicate extreme poverty and hunger
2793   2. Achieve universal primary education

2794	3. Promote gender equality and empower women
2795	4. Reduce child mortality
2796	5. Improve maternal health
2797	6. Combat HIV/AIDS, malaria and other diseases
2798	7. Ensure environmental sustainability
2799	8. Develop a global partnership for development
2800	The MDGs break down into 18 quantifiable targets that are measured by 48 indicators.

2801 An organization should consider supporting related public policies when engaging with the community. This
2802 may present opportunities to maximize desired outcomes that promote sustainable development through a
2803 shared vision and common understanding of development priorities and partnerships.

2804 Organizations often join partnerships and associate with others to defend and advance their own interests.
2805 However, these associations should represent their members' interests on the basis of respecting the rights of
2806 other groups and individuals to do the same, and they should always operate in a way that increases respect
2807 for the rule of law and democratic processes.

2808 Before deciding upon an approach to community involvement and development, an organization should
2809 research its potential impacts on the community and plan ways of mitigating negative impacts and optimizing
2810 positive impacts.

2811 When developing plans for community involvement and development, an organization should seek
2812 opportunities to engage with a broad range of stakeholders (see 4.5, 5.3 and Clause 7). In addition, it is
2813 important to identify and consult with and where possible support vulnerable, marginalized, discriminated or
2814 under-represented groups.

2815 The most important areas for community involvement and development will depend on the particular
2816 community and the unique knowledge, resources and capacity each organization brings to the community.

2817 Some activities of an organization may be explicitly intended to contribute to community development; others
2818 may aim at private purposes but indirectly promote general development.

2819 By integrating the concept of community involvement into the organization's decisions and activities, an
2820 organization can minimize or avoid negative impacts and maximize the benefits of those activities and
2821 sustainable development within the community. An organization can use its inherent skills base for community
2822 involvement (see Box 13).

2823	**Box 14 – Contributing to community development through an organization's core activities**
2824 2825	Some examples of ways in which an organization's core activities can contribute to community development include:
2826	— an enterprise selling farm equipment could provide training in farming techniques
2827 2828 2829	— a company planning to build an access road could engage the community at the planning stage to identify how the road could be built to also meet the needs of the community (for example, by providing access for local farmers);
2830 2831	— trade unions could use their membership networks to disseminate information about good health practices to the community;
2832 2833	— a water intensive industry building a water purification plant for its own needs could also provide clean water to the community;

2834 — an environmental protection association operating in a remote area could buy the supplies needed for its
2835 activities from local commerce and producers; and

2836 — a recreational club could allow use of its facilities for educational activities for illiterate adults in the
2837 community.

2838 An organization might be confronted with humanitarian crises or other circumstances that threaten to disrupt
2839 community life, aggravate social and economic community problems and may also increase risks of human
2840 rights abuse (see 6.3.4). Examples of such situations include food security emergencies, natural disasters
2841 such as flooding, droughts, tsunamis and earthquakes, displacement of populations and armed conflicts.

2842 Organizations with activities, partners or other stakeholders in an affected area should consider contributing to
2843 the alleviation of these situations, or might wish to do so out of simple humanity. Organizations can contribute
2844 in many ways, from disaster relief to re-building efforts. In every case, human suffering should be addressed,
2845 paying particular attention to the most vulnerable in a given situation and in the population at large, such as
2846 women and children. The dignity and rights of all victims should be respected and supported.

2847 In crisis situations it is important to have a co-ordinated response, therefore it is important to work with public
2848 authorities and, where applicable, international humanitarian organizations and other appropriate entities.

2849 **6.8.3   Community involvement and development issue 1: Community involvement**

2850 **6.8.3.1   Description of the issue**

2851 Community involvement is an organization's proactive outreach to the community. It is aimed at preventing
2852 and solving problems, fostering partnerships with local organizations and stakeholders and aspiring to be a
2853 good organizational citizen of the community. It does not replace the need for taking responsibility for impacts
2854 on society and environment. Organizations contribute to their communities through their participation in and
2855 support for civil institutions and through involvement in networks of groups and individuals that constitute civil
2856 society.

2857 Community involvement also helps organizations to familiarize themselves with community needs and
2858 priorities, so that the organization's developmental and other efforts are compatible with those of the
2859 community and society. An organization might become involved through, for example, participation in forums
2860 established by local authorities and residents' associations or by creating such forums.

2861 Some traditional or indigenous communities, neighbourhood associations or internet networks express
2862 themselves without constituting a formal "organization". An organization should be aware that there are many
2863 types of groups, formal and informal, that can contribute to development. An organization should respect the
2864 cultural, social and political rights of such groups.

2865 It is important that actions for community involvement uphold respect for the rule of law and for participatory
2866 processes that respect the rights and have due regard for the views of others to express and defend their own
2867 interests.

2868 **6.8.3.2   Related actions and expectations**

2869 An organization should:

2870 — consult representative community groups in determining priorities for social investment and community
2871 development activities. Special attention should be given to vulnerable, discriminated, marginalized,
2872 unrepresented and under-represented groups, to involve them in a way that helps to expand their options
2873 and respect their rights;

2874 — consult and accommodate indigenous and communities on the terms and conditions of development that
2875 affect them. Consultation should occur prior to development and should be based on complete, accurate
2876 and accessible information [115];

2877   — participate in local associations as possible and appropriate, with the objective of contributing to the
2878   public good and the development goals of communities;

2879   — maintain transparent relationships with local government officials and political representatives, free from
2880   bribery or improper influence;

2881   — encourage and support people to be volunteers for community service; and

2882   — contribute to policy formulation and the establishment, implementation, monitoring and evaluation of
2883   development programmes. When doing so, an organization should respect the rights and have due
2884   regard for the views of others to express and defend their own interests.

2885   **6.8.4   Community involvement and development issue 2: Education and culture**

2886   **6.8.4.1   Description of the issue**

2887   Education and culture are foundations for social and economic development and part of community identity.
2888   Preservation and promotion of culture and promotion of education compatible with respect for human rights
2889   have positive impacts on social cohesion and development[112] .

2890   **6.8.4.2   Related actions and expectations**

2891   An organization should:

2892   — promote and support education at all levels, and engage in actions to improve the quality of and access to
2893   education, promote local knowledge and eradicate illiteracy;

2894   — in particular, promote learning opportunities for vulnerable or discriminated groups;

2895   — encourage the enrolment of children in formal education, and contribute to the elimination of barriers to
2896   children obtaining an education (such as child labour) [99];

2897   — promote cultural activities where appropriate, recognize and value the local cultures and cultural
2898   traditions, consistent with the principle of respect for human rights. Actions to support cultural activities
2899   that empower historically disadvantaged groups are especially important as a means of combating
2900   discrimination;

2901   — consider facilitating human rights education and awareness raising;

2902   — help conserve and protect cultural heritage, especially where the organization's activities have an impact
2903   on it [121][123][124];

2904   — where appropriate promote the use of traditional knowledge and technologies of indigenous communities
2905   [40].

2906   **6.8.5   Community involvement and development issue 3: Employment creation and skills**
2907   **development**

2908   **6.8.5.1   Description of the issue**

2909   Employment is an internationally recognized objective related to economic and social development. By
2910   creating employment, all organizations, large and small, can make a contribution to reducing poverty and
2911   promoting economic and social development. In creating employment, employers should observe the relevant
2912   guidance offered in 6.3 and 6.4.

2913   Skills development is an essential component of employment promotion and of assisting people to secure
2914   decent and productive jobs, and is vital to economic and social development.

2915 **6.8.5.2 Related actions and expectations**

2916 An organization should:

2917 — analyze the impact of its investment decisions on employment creation and, where economically viable,
2918 may make direct investments that alleviate poverty through employment creation;

2919 — consider the impact of technology choice on employment and, where economically viable in the longer
2920 term, select technologies that maximize employment opportunities;

2921 — consider the impact of outsourcing decisions on employment creation, both within the organization
2922 making the decision and within external organizations affected by such decisions;

2923 — consider the benefit of creating direct employment rather than using temporary work arrangements;

2924 — consider participating in local and national skills development programmes, including apprenticeship
2925 programmes, programmes focused on particular disadvantaged groups, life-long learning programmes
2926 and skills recognition and certification schemes;

2927 — consider helping to develop or improve skills development programmes in the community where these
2928 are inadequate, possibly in partnership with others in the community;

2929 — give special attention to vulnerable groups with regard to employment and capacity building; and

2930 — consider helping to promote the framework conditions necessary to create employment.

2931 **6.8.6 Community involvement and development issue 4: Technology development and access**

2932 **6.8.6.1 Description of the issue**

2933 To help advance economic and social development, communities need, among other things, safe and
2934 inclusive access to modern technology. Organizations can contribute to the development of the communities
2935 in which they operate by applying specialized knowledge, skills and technology in such a way as to promote
2936 human resource development and technology diffusion.

2937 Information and communication technologies characterize much of contemporary life and are a valuable basis
2938 for many economic activities. Access to information is key to overcoming of the disparities that exist between
2939 countries, regions, generations, genders, etc. An organization can contribute to improved access to these
2940 technologies through training, partnerships and other actions.

2941 **6.8.6.2 Related actions and expectations**

2942 An organization should:

2943 — consider contributing to the development of innovative technologies that can help solve social and
2944 environmental issues in local communities;

2945 — consider contributing to the development of low cost technologies that are easily replicable and have a
2946 high positive impact on poverty and hunger eradication;

2947 — consider, where economically feasible, developing potential local and traditional knowledge and
2948 technologies while protecting the community's right to that knowledge and technology;

2949 — consider engaging in partnerships with organizations, such as universities or research laboratories, to
2950 enhance scientific and technological development with partners from the community, and employ local
2951 people in this work [88]; and

2952 — adopt practices that allow technology transfer and diffusion, where economically feasible. Where
2953   applicable, an organization should set reasonable terms and conditions for licenses or technology transfer
2954   so as to contribute to local development. The capacity of the community to manage the technology should
2955   be considered and enhanced.

2956 **6.8.7   Community involvement and development issue 5: Wealth and income creation**

2957 **6.8.7.1   Description of the issue**

2958 Competitive and diverse enterprises and co-operatives are crucial in creating wealth in any community.
2959 Organizations can help to create an environment in which entrepreneurship can thrive, bringing lasting
2960 benefits to communities. Organizations can contribute positively to wealth and income creation through
2961 entrepreneurship programmes, development of local suppliers, and employment of community members, as
2962 well as through wider efforts to strengthen economic resources and social relations that facilitate economic
2963 and social welfare or generate community benefits. Furthermore, by helping to create wealth and income at
2964 local level and promoting a balanced distribution of the economic benefits among community members,
2965 organizations can play a significant role in reducing poverty. Entrepreneurship programmes and co-operatives
2966 targeting women are particularly important as it is widely recognized that the empowerment of women
2967 contributes greatly to the well-being of society.

2968 Wealth and income creation also depend on a fair distribution of the benefits of economic activity.
2969 Governments rely upon organizations meeting their tax obligations to obtain revenues for addressing critical
2970 development issues.

2971 In many situations the physical, social and economic isolation of communities can be an obstacle to their
2972 development. Organizations can play a positive role in the development of communities by integrating the
2973 local people, groups, organizations in their activities or value chain. In this way, community development
2974 considerations can become an integral part of organizations' core activities.

2975 An organization contributes to development through compliance with laws and regulations. In some
2976 circumstances community groups' failure to operate within the intended legal framework is a consequence of
2977 poverty or development conditions. In these circumstances, an organization that is involved with groups
2978 operating outside the legal framework should aim to alleviate poverty and promote development. An
2979 organization should also seek to create opportunities that will enable these groups to achieve greater, and
2980 ultimately full, compliance with the law, especially concerning economic relationships.

2981 **6.8.7.2   Related actions and expectations**

2982 An organization should:

2983 — consider the economic and social impact of entering or leaving a community, including impacts on basic
2984   resources needed for the sustainable development of the community;

2985 — consider supporting appropriate initiatives to stimulate diversification of existing economic activity in the
2986   community;

2987 — consider giving preference to local suppliers of products and services and contributing to local supplier
2988   development where possible;

2989 — consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to
2990   contribute to value chains, giving special attention to disadvantaged groups within the community;

2991 — consider assisting organizations to operate within the appropriate legal framework;

2992 — engage in economic activities with organizations that, owing to low levels of development, have difficulty
2993   meeting the legal requirements, only where:

2994   — the purpose is to address poverty;

2995 — the activities of these organizations respect human rights and there is a reasonable expectation that
2996 these organizations will consistently move towards conducting their activities within the appropriate
2997 legal framework;

2998 — consider contributing to durable programmes and partnerships that assist community members,
2999 especially women and other socially disadvantaged and vulnerable groups to establish businesses and
3000 co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for
3001 example, provide training in business planning, marketing, quality standards required to become
3002 suppliers, management and technical assistance, access to finance and facilitation of joint ventures.

3003 — encourage the efficient use of available resources including the good care of domesticated animals

3004 — consider appropriate ways to make procurement opportunities more easily accessible to community
3005 organizations, including, for example, through capacity-building on meeting technical specifications, and
3006 making available information about procurement opportunities;

3007 — consider supporting organizations and persons that bring needed products and services to the
3008 community, which can also generate local employment as well as linkages with local, regional and urban
3009 markets where this is beneficial for the welfare of the community;

3010 — consider appropriate ways to help in the development of community-based associations of entrepreneurs;
3011 and

3012 — fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine
3013 taxes due.

3014 — consider contributing to superannuation and pensions for employees.

3015 **6.8.8   Community involvement and development issue 6: Health**

3016 **6.8.8.1   Description of the issue**

3017 Health is an essential element of life in society and is a recognized human right. Threats to public health can
3018 have severe impacts on communities and can hamper their development. Thus, all organizations, both large
3019 and small, should respect the right to health and should contribute, within their means and as appropriate, to
3020 the promotion of health, to the prevention of health threats and diseases and to mitigate any damage to the
3021 community (see also [4.4.6,] 6.5 and 6.7.4). This may include participation in public health campaigns. They
3022 should also contribute where possible and appropriate to improve access to health services especially by
3023 reinforcing and supporting public services. Even in countries where it is a role of the state to provide a public
3024 health system, all organizations can consider contributing to health in communities. A high level of health in
3025 the community reduces the burden on the public sector and contributes to a good economic and social
3026 environment for all organizations.

3027 **6.8.8.2   Related actions and expectations**

3028 An organization should:

3029 — seek to eliminate negative health impacts of any production process, product or service provided by the
3030 organization;

3031 — consider promoting good health by, for example, contributing to access to medicines and vaccination and
3032 encouraging healthy lifestyles, including exercise and good nutrition, early detection of diseases, raising
3033 awareness on the contraceptive methods and discouraging the consumption of unhealthy products and
3034 substances. Special attention should be given to child nutrition;

3035 — consider raising awareness about health threats and major diseases and their prevention, such as,
3036 HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; and

3037 — consider supporting long lasting and universal access to essential health care services and to clean water
3038   and appropriate sanitation as a means of preventing illness.

3039 **6.8.9 Community involvement and development issue 7: Social investment**

3040 **6.8.9.1 Description of the issue**

3041 Social investment takes place when organizations invest their resources in initiatives and programs aimed at
3042 improving social aspects of community life. Types of social investments may include projects related to
3043 education, training, culture, healthcare, income generation, infrastructure development, improving access to
3044 information or any other activity likely to promote economic or social development.

3045 In identifying opportunities for social investment, an organization should align its contribution with the needs
3046 and priorities of the communities in which it operates, taking into account priorities set by local and national
3047 policymakers. Information sharing, consultation and negotiation are useful tools for a participative approach to
3048 identifying and implementing social investments.

3049 Social investments do not exclude philanthropy (for example, grants, volunteering and donations).

3050 Organizations should also encourage community involvement in the design and implementation of projects as
3051 this can help projects to survive and prosper when the organization is no longer involved. Social investments
3052 should prioritize projects that are viable in the long-term and contribute to sustainable development

3053 **6.8.9.2 Related actions and expectations**

3054 An organization should**:**

3055 — take into account the promotion of community development in planning social investment projects. All
3056   actions should broaden opportunities for citizens, for example by increasing local procurement and any
3057   outsourcing so as to support local development;

3058 — avoid actions that perpetuate a community's dependence on the organization's philanthropic activities,
3059   on-going presence or support;

3060 — assess its own existing community-related initiatives and report to the community and to people within the
3061   organization and identify where improvements might be made;

3062 — consider partnering with other organisations, including government, business or NGOs in order to
3063   maximise synergies and make use of complementary resources, knowledge and skills; and

3064 — consider contributing to programmes that provide access to food and other essential products for
3065   vulnerable or discriminated groups and persons with low income, taking into account the importance of
3066   contributing to their increased capabilities, resources and opportunities.

3067 **7 Guidance on integrating social responsibility throughout an organization**

3068 **7.1 General**

3069 Previous clauses of this International Standard have identified the principles, core subjects and issues of
3070 social responsibility. This clause provides guidance on putting social responsibility into practice in an
3071 organization. In most cases, organizations can build on existing systems, policies, structures and networks of
3072 the organization to put social responsibility into practice, although some activities are likely to be conducted in
3073 new ways, or with consideration for a broader range of factors.
3074
3075 Some organizations may already have established techniques for introducing new approaches into their
3076 decision-making and activities, as well as effective systems for communication and internal review. Others
3077 may have less well-developed systems for organizational governance or other aspects of social responsibility.
3078 The following guidance is intended to help all organizations, whatever their starting point, integrate social
3079 responsibility into the way they operate.

3080
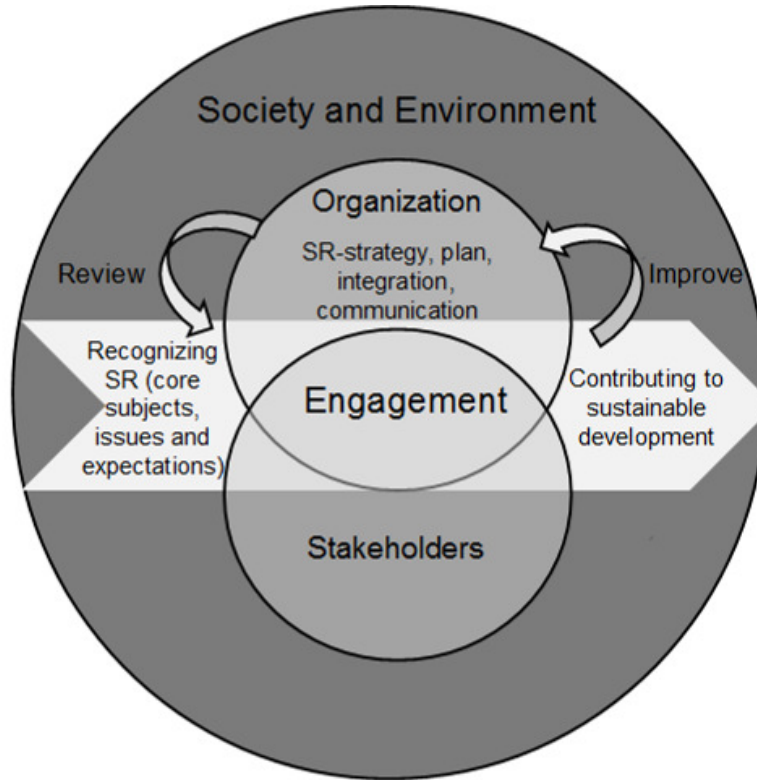
3081

3082 **Figure 4 — Integrating social responsibility throughout the organization**

3083 **7.2 The relationship of an organization's characteristics to social responsibility**

3084 To provide an informed basis for integrating social responsibility throughout the organization, it is useful for the
3085 organization to determine how its key characteristics relate to social responsibility (see Clause 5). This review
3086 will also help in determining the relevant issues of social responsibility within each core subject and in
3087 identifying the organization's stakeholders. The review should include, where appropriate, factors such as:

3088 — the organization's type, purpose, nature of operations and size;

3089 — locations in which the organization operates, (including):

3090 — whether there is a strong legal framework that regulates many of the decisions and activities related
3091 to social responsibilities and

3092 — social, environmental and economic characteristics of the areas of operation;

3093 — any information about the historical performance of the organization on social responsibility.

3094 — characteristics of the organization's workforce or employees, including contracted labour;

3095 — sector organizations in which the organization participates, including:

3096 — the activities related to social responsibility undertaken by these organizations; and

3097 — the codes, or other requirements related to social responsibility promoted by these organizations;

3098 — the organization's own mission, vision, values, principles, and code of conduct;

3099 — concerns of internal and external stakeholders relevant to social responsibility;

3100 — structures for and the nature of decision making in the organization; and

3101 — the organization's value chain.

3102 It is also important for an organization to be aware of the current attitudes, level of commitment to and
3103 understanding of social responsibility by its leadership. A thorough understanding of the principles, core
3104 subjects and benefits of social responsibility will greatly assist the integration of social responsibility
3105 throughout the organization and its sphere of influence.

7.3 Understanding the social responsibility of an organization

3106

7.3.1 Due diligence

3107

3108 Due diligence in the context of social responsibility is a comprehensive, proactive process to identify the actual
3109 and potential negative social, environmental and economic impacts of an organization's decisions and
3110 activities, with the aim of avoiding and mitigating those impacts.

3111 Due diligence may also entail influencing the behaviour of others, where they be the cause of human rights or
3112 other violations in which the organization may be implicated.

3113 In any due diligence process, an organization should consider the country context in which it operates or in
3114 which its activities take place; the potential and actual impacts of its own activities; and the potential for
3115 negative consequences resulting from the actions of other entities or persons whose activities are significantly
3116 linked to those of the organization.

3117 It should include in a due diligence process, in a manner appropriate to the organization's size and
3118 circumstances, the following components:

3119 — organizational policies related to the relevant core subject that give meaningful guidance to those within
3120 the organization and those closely linked to the organization;

3121 — means of assessing how existing and proposed activities may affect those policy goals;

3122 — means of integrating social responsibility core subjects throughout the organization;

3123 — means of tracking performance over time, to be able to make necessary adjustments in priorities and
3124 approach; and

3125 — appropriate actions to address the negative impacts of its decisions and activities.

3126 In identifying potential areas for action, an organization should strive to better understand challenges and
3127 dilemmas from the perspective of the individuals and groups potentially harmed.

3128 In addition to this self-evaluation, an organization may find that in some cases it is both possible and
3129 appropriate to seek to influence the behaviour of other entities towards enhancing their social responsibility
3130 performance, particularly those with which it has close ties or where the organization considers the issues to
3131 be particularly compelling or relevant to its situation. As an organization gains experience in the area of
3132 enhancing social responsibility performance, it may grow in its capacity and willingness to intervene with other
3133 entities to advocate this objective.

3134 **7.3.2 Determining relevance and significance of core subjects and issues to an organization**

3135 **7.3.2.1 Determining relevance**

3136 All the core subjects, but not all issues, have relevance for every organization. An organization should review
3137 all core subjects to identify which issues are relevant.

3138 To start the identification process, an organization should, where appropriate:

3139 — list the full range of its activities;

3140 — identify stakeholders (see 5.3);

3141 — identify the activities of the organization itself and of the organizations within its sphere of influence. The
3142 decisions and activities of suppliers and contractors can have an impact on the social responsibility of the
3143 organization;

3144 — determine which core subjects and issues might arise when the organization and others within the sphere
3145 of influence, e.g. the value chain, carry out these activities, taking into account all applicable legislation;

3146 — examine the range of ways in which the organization's decisions and activities can cause impacts on
3147 stakeholders and on sustainable development

3148 — examine the ways in which stakeholders and social responsibility issues can impact the decisions,
3149 activities and plans of the organization;

3150 — identify all issues of social responsibility that relate to day-to-day activities as well as those that arise only
3151 occasionally under very specific circumstances.

3152 Although an organization itself may believe it understands its social responsibility (see 5.2.3), it should
3153 nevertheless consider involving stakeholders in the identification process to broaden the perspective on the
3154 core subjects and issues. It is important to recognize, though, that issues may be relevant even if stakeholders
3155 fail to identify them.

3156 In some instances an organization might assume that because it operates in an area with laws that address
3157 core subjects of social responsibility, then compliance with the law will be sufficient to ensure that all the
3158 relevant issues of such core subjects are addressed. A careful review of the core subjects and issues in
3159 Clause 6 may reveal, however, that some relevant issues are not regulated or are covered by regulations that
3160 are not adequately enforced or are not explicit or sufficiently detailed.

3161 Even for core subjects or issues covered by the law, responding to the spirit of the law may in some cases
3162 involve action beyond simple compliance. As an example, although some environmental laws and regulations
3163 limit emissions of air or water pollutants to specific amounts or levels an organization should use best practice
3164 to further reduce its emissions of those pollutants or to change the processes it uses so as to completely
3165 eliminate such emissions. Other examples are a school that voluntarily decides to reuse rain water for sanitary
3166 use, and a hospital that could decide not only to comply with laws regarding its labour practices, but to also
3167 launch a special programme for supporting the work-life balance of its personnel.

3168 **7.3.2.2 Determining significance**

3169 Once an organization has identified the broad range of issues relevant to its decisions and activities, it should
3170 look carefully at the issues identified and develop a set of criteria for deciding which issues have the greatest
3171 significance and are most important to the organization. Possible criteria include the:

3172 — extent of the impact of the issue on stakeholders and sustainable development

3173 — potential effect of taking action or failing to take action on the issue;

3174 — level of stakeholder concern about the issue;

3175 — identification of the societal expectations of responsible behaviour concerning these impacts;

3176 Issues that are generally considered to be significant are the non-compliance with the law; the inconsistency
3177 with international norms of behaviour; potential violations of human rights; practices that could endanger life or
3178 health and practices that could seriously affect the environment.

3179 **7.3.3   An organization's sphere of influence**

3180 **7.3.3.1   Assessing an organization's sphere of influence**

3181 An organization derives influence from sources such as:

3182 — **ownership and governance** This includes the nature and extent of ownership or representation, if any,
3183   on the governing body of the associated organization;

3184 — **economic relationship:** This includes the extent of the economic relationship and the relative
3185   importance of that relationship for either organization: greater importance for one organization can create
3186   greater influence for the other organization

3187 — **legal/political authority** This is based, for example, on provisions in legally binding contracts or the
3188   existence of a legal mandate granting the organization the ability to enforce certain behaviours on others;
3189   and

3190 — **public opinion** This includes the ability of the organization to influence public opinion, and the impact of
3191   public opinion on those it is trying to influence.

3192 An organization's influence may depend on a number of factors, including physical proximity, scope, length
3193 and strength of the relationship.

3194 **7.3.3.2   Exercising influence**

3195 An organization can exercise its influence with others either to enhance positive impacts on sustainable
3196 development, or to minimize negative impacts, or both. When assessing its sphere of influence and
3197 determining its responsibilities, an organization should exercise due diligence.

3198 Methods of exercising influence include:

3199 — setting contractual provisions or incentives

3200 — public statements by the organization

3201 — engaging with the community, political leaders and other stakeholders

3202 — making investment decisions

3203 — sharing knowledge and information

3204 — conducting joint projects

3205 — undertaking responsible lobbying and using media relations;

3206 — promoting good practices; and

3207 — forming partnerships with sector associations, organizations and others.

3208
3209 An organization should consider the environmental, social and organizational governance aspects and the
3210 social responsibility of the organizations with which it has or seeks to have a relationship

3211 An organization can influence its stakeholders through its decisions and activities, and through the information
3212 that it provides to stakeholders about the basis for these decisions and activities.

3213— The exercise of an organization's influence should always be guided by ethical behaviour and other principles
3214 and practices of social responsibility (see Clauses 4 and 5). When exerting its influence, an organization
3215 should first consider engaging in dialogue aimed at improving awareness of social responsibility and
3216 encouraging socially responsible behaviour. If dialogue is not effective, alternative actions should be
3217 considered, including changing the nature of the relationship.

3218— Where an organization has de facto control[1] over others, its responsibility to act can be similar to the
3219 responsibility that exists where the organization has formal control.

3220 [1] "de facto control" refers to situations where one organization has the ability to dictate the decisions and
3221 activities of another organization, even where it does not have the legal or formal authority to do so.

3222 7.3.4 Establishing priorities for addressing issues

3223 An organization should determine and commit to its priorities for integrating social responsibility throughout
3224 the organization and its daily practices. Priorities should be established from among the issues considered
3225 significant and relevant. Stakeholders should be involved in the identification of priorities (see 5.3). Priorities
3226 are likely to vary over time.

3227 Organizations should consider the following to determine whether an action to address an issue is a high
3228 priority or not:

3229 — current performance of the organization with regard to legal compliance, international standards,
3230   international norms of behaviour, the state-of-the-art and best practice;

3231 — significantly affect the ability of the organization to meet important objectives;

3232 — potential effect of the related action compared to the resources required for implementation; and

3233 — length of time to achieve the desired results;

3234 — significant cost implications if not addressed quickly; and

3235 — the ease and speed of implementation, which may have a bearing on increasing awareness of and
3236   motivation for action on social responsibility within the organization.

3237 The order of priorities will vary among organizations.

3238 In addition to setting priorities for immediate action, an organization can establish priorities for consideration of
3239 issues that are relevant to decisions and activities that an organization expects to carry out in the future, such
3240 as building construction, employing new staff, hiring contractors or conducting fund-raising activities. The
3241 priority considerations will then form part of the planning for these future activities.

3242 The priorities should be reviewed and updated at intervals appropriate for the organization.

3243 7.4 Practices for integrating social responsibility throughout an organization

3244 7.4.1 Raising awareness and building competency for social responsibility

3245 Building social responsibility into every aspect of an organization involves commitment and understanding at
3246 all levels of the organization. In the early stages of an organization's efforts related to social responsibility, the
3247 focus of awareness building should be on increasing understanding of the aspects of social responsibility,
3248 including principles, core subjects and issues.

3249 Commitment and understanding should start at the top of the organization. Understanding the benefits of
3250 social responsibility for the organization can play a major role in building the commitment of the organization's

3251   leadership. Efforts should therefore be made to provide the organization's leadership with a thorough
3252   understanding of the implications and benefits of social responsibility.

3253   Some employees and some parts of an organization will be more interested and receptive to taking action on
3254   social responsibility than others. An organization may find it useful to focus initial efforts on such receptive
3255   areas to demonstrate what social responsibility means in practice.

3256   Creating a culture of social responsibility within an organization may take a substantial period of time, but
3257   proceeding systematically and working from existing values and cultures have been effective in many
3258   organizations.

3259   Building the competency for implementing practices of social responsibility may involve strengthening or
3260   developing skills in some areas of activity such as stakeholder engagement, and in improving knowledge and
3261   understanding of the application of the core subjects. Efforts should take advantage of the existing knowledge
3262   and skills of people within the organization. Where appropriate, these efforts should also include building
3263   competency and training of managers and workers in the supply chain. Specific training may be useful for
3264   some issues.

3265   To integrate social responsibility effectively, an organization may identify a need for changes in decision-
3266   making processes and governance that would promote greater freedom, authority and motivation to suggest
3267   new approaches and ideas. An organization may also find that it needs to improve its tools for monitoring and
3268   measuring some aspects of its performance.

3269   Education and lifelong learning are central to raising awareness and building competency for social
3270   responsibility. In this regard, education for sustainable development is setting a new direction to empower
3271   people to address social responsibility issues by encouraging them to have due regard for values that foster
3272   vigorous and proactive action.[122]

3273   **7.4.2   Setting the direction of an organization for social responsibility**

3274   The statements and actions of an organization's leadership and the organization's purpose, aspirations,
3275   values, ethics and strategy set the direction for the organization. To make social responsibility an important
3276   and effective part of the functioning of the organization, it should be reflected in these aspects of the
3277   organization.

3278   An organization should set its direction by making social responsibility an integral part of its policies,
3279   organizational culture, strategies, structures and operations. Some of the ways it can do this include:

3280   ⸻   including in the organization's aspirations or vision statement reference to the way in which it intends
3281   social responsibility to influence its activities;

3282   ⸻   incorporating in its purpose or in a mission statement specific, clear and concise references to important
3283   aspects of social responsibility, including the principles and issues of social responsibility that help
3284   determine the way the organization operates;

3285   ⸻   adopting written codes of conduct or ethics that specify the organization's commitment to social
3286   responsibility by translating the principles and values into statements on appropriate behaviour. Such
3287   codes should be based on the principles of social responsibility in Clause 4 and on guidance in Clause 6.

3288   ⸻   including social responsibility as a key element of the organization's strategy, through its integration into
3289   systems, policies, processes and decision-making behaviour and

3290   ⸻   translating the priorities for action on core subjects and issues into manageable organizational objectives
3291   with strategies, processes and timelines. Objectives should be specific and measurable or verifiable.
3292   Stakeholder input can be valuable in assisting this process. Detailed plans for achieving the objectives,
3293   including responsibilities, timelines, budgets and the effect on other activities of the organization, should
3294   be an important element in establishing the objectives and the strategies for their achievement.

3295 **7.4.3   Building social responsibility into an organization's governance, systems and procedures**

3296 An important and effective means of integrating social responsibility throughout an organization is through the
3297 organization's governance, the system by which its decisions are made and implemented in pursuit of its
3298 objectives.

3299 An organization should conscientiously and methodically manage its own impacts associated with each core
3300 subject and monitor the impacts of the organizations within its sphere of influence, so as to minimize the risk
3301 of social and environmental harm, as well as maximize opportunities and positive impacts. When making
3302 decisions, including with regard to new activities, an organization should consider the likely impacts of these
3303 decisions on stakeholders. In doing so, an organization should consider the best ways of minimizing the
3304 harmful impacts of its activities and of increasing the beneficial impacts of its behaviour on society and the
3305 environment. The resources and planning required for this purpose should be taken into account when
3306 decisions are made.

3307 An organization should confirm that the principles of social responsibility (see Clause 4) are applied in its
3308 governance and reflected in its structure and culture. It should review procedures and processes at
3309 appropriate intervals to make sure that they take into account the social responsibility of the organization.

3310 Some useful procedures may include:

3311 — ensuring established management practices reflect and address the organization's social responsibility

3312 — identifying the ways in which the principles of social responsibility and the core subjects and issues apply
3313   to the various parts of the organization

3314 — if appropriate to the size and nature of the organization, establishing departments or groups within the
3315   organization to review and revise operating procedures so that they are consistent with the principles and
3316   core subjects of social responsibility;

3317 — taking account of social responsibility when conducting operations for the organization;

3318 — incorporating social responsibility into purchasing and investment practices, human resources
3319   management and other organizational functions.

3320 The existing values and culture of an organization can have a significant effect on the ease and pace with
3321 which social responsibility can be fully integrated throughout the organization. For some organizations, where
3322 the values and culture are already closely aligned to those of social responsibility, the process of integration
3323 may be quite straightforward. In others, some parts of the organization may not recognize the benefits of
3324 social responsibility and may be resistant to change. Systematic efforts over an extended period may be
3325 involved in integrating a socially responsible approach in these areas.

3326 It is also important to recognize that the process of integrating social responsibility throughout an organization
3327 does not occur all at once or at the same pace for all core subjects and issues. It may be helpful to develop a
3328 plan for addressing some social responsibility issues in the short term and some over a longer period of time.
3329 Such a plan should be realistic and should take into account the capabilities of the organization, the resources
3330 available and the priority of the issues and related actions (see 7.3.4).

3331 **7.5 Communication on social responsibility**

3332 **7.5.1   The role of communication in social responsibility**

3333 Many practices related to social responsibility will involve some form of internal and external communication.
3334 Communication is critical to many different functions in social responsibility including:

3335 — raising awareness both within and outside the organization on its strategies and objectives, plans,
3336   performance and challenges for social responsibility;

3337 — demonstrating respect for the social responsibility principles in Clause 4;

3338 — helping to engage and create dialogue with stakeholders;

3339 — addressing legal and other requirements for the disclosure of information related to social responsibility;

3340 — showing how the organization is meeting its commitments on social responsibility and responding to the
3341 interests of stakeholders and expectations of society in general;

3342 — providing information about the impacts of the organization's activities, products and services, including
3343 details of how the impacts change over time;

3344 — helping to engage and motivate employees and others to support the organization's activities in social
3345 responsibility;

3346 — facilitating comparison with peer organizations, which can stimulate improvements in performance on
3347 social responsibility; and

3348 — enhancing an organization's reputation for socially responsible action, openness, integrity and
3349 accountability, to strengthen stakeholder trust in the organization.

3350 **7.5.2   Characteristics of information relating to social responsibility**

3351 Information relating to social responsibility should be:

3352 — **complete** Information should address all significant activities and impacts related to social responsibility.

3353 — **understandable** Information should be provided with regard for the knowledge and the cultural, social,
3354 educational and economic background of those who will be involved in the communication. Both the
3355 language used, and the manner in which the material is presented, including how it is organized, should
3356 be accessible for the stakeholders intended to receive the information.

3357 — **responsive** Information should be responsive to stakeholder interests.

3358 — **accurate** Information should be factually correct and should provide sufficient detail to be useful and
3359 appropriate for its purpose.

3360 — **balanced** Information should be balanced and fair and should not omit relevant negative information
3361 concerning the impacts of an organization's activities

3362 — **timely** Out of date information can be misleading. Where information describes activities during a specific
3363 period of time, identification of the period of time covered will allow stakeholders to compare the
3364 performance of the organization with its earlier performance and with the performance of other
3365 organizations.

3366 — **accessible** Information on specific issues should be available to the stakeholders concerned.

3367 **7.5.3   Types of communication on social responsibility**

3368 There are many different types of communication related to social responsibility. Some examples include:

3369 — meetings or conversations with stakeholders;

3370 — communication with stakeholders on specific issues or projects of social responsibility. Where possible
3371 and appropriate, this communication should involve dialogue with stakeholders;

3372 — communication between the organization's management and employees or members to raise general
3373 awareness about and support for social responsibility and related activities. Such communication is
3374 generally most effective when it involves dialogue;

76

3375   — team activities focused on integration of social responsibility throughout the organization;

3376   — communication with stakeholders concerning claims about the social responsibility related to the
3377   organization's activities. These claims can be verified through internal review and assurance. For
3378   enhanced credibility, these claims may be verified by external assurance. Where appropriate,
3379   communications should provide opportunities for stakeholder feedback;

3380   — communication with suppliers about procurement requirements related to social responsibility;

3381   — communication to the public about emergencies that have consequences for social responsibility. Prior to
3382   emergencies, communication should aim to increase awareness and preparedness. During emergencies,
3383   it should keep stakeholders informed and provide information on appropriate actions;

3384   — product-related communication, such as product labelling, product information and other consumer
3385   information. Opportunities for feedback can improve this form of communication;

3386   — articles on aspects of social responsibility in magazines or newsletters aimed at peer organizations;

3387   — advertisements or other public statements to promote some aspect of social responsibility;

3388   — submissions to government bodies or public inquiries; and

3389   — periodic public reporting with opportunities for stakeholder feedback (see Box 15).

3390   There are many different methods and media that may be used for communication. These include meetings,
3391   public events, forums, reports, newsletters, magazines, posters, advertising, letters, voicemail, live
3392   performance, video, websites, podcasts (website audio broadcast), blogs (website discussion forums), product
3393   inserts and labels. It is also possible to communicate through the media using press releases, interviews,
3394   editorials and articles.

3395

3396   **Box 15 – Reporting on social responsibility**

3397   An organization should, at appropriate intervals, report about its performance on social responsibility to the
3398   stakeholders affected. A growing number of organizations report to their stakeholders on a periodic basis
3399   about their performance on social responsibility. Reporting to stakeholders can be done in many different
3400   ways, including meetings with stakeholders, letters describing the organization's activities related to social
3401   responsibility for a defined period, website information and periodic social responsibility reports.

3402   In reporting to its stakeholders, an organization should include information about its objectives and
3403   performance on the core subjects and relevant issues of social responsibility. It should describe how and
3404   when stakeholders have been involved in the organization's reporting on social responsibility.

3405   An organization should provide a fair and complete picture of its social responsibility performance, including
3406   achievements and shortfalls and the ways in which the shortfalls will be addressed.

3407   An organization may choose to cover its activities as a whole at one time, or report separately on activities at
3408   a particular location or site. Community groups often consider smaller, location-specific reporting more useful
3409   than organization-wide reporting.

3410   Publication of a social responsibility report can be a valuable aspect of an organization's activities on social
3411   responsibility. In preparing a social responsibility report, an organization should take account of the following
3412   considerations:

3413   — the scope and scale of an organization's report should be appropriate for the size and nature of the
3414   organization;

3415 — the level of detail may reflect the extent of the organization's experience with such reporting. In some
3416   cases, organizations initiate their efforts with limited reports covering only a few aspects, and in
3417   subsequent years, expand coverage as they gain experience and have sufficient data on which to base a
3418   broader report;

3419 — the report should describe how the organization decided upon the issues to be covered and the way
3420   those issues would be addressed;

3421 — the report should present the organization's goals, operational performance, products and services in the
3422   context of sustainable development; and

3423 — a report can be produced in a variety of forms, depending on the nature of the organization and on the
3424   needs of its stakeholders. These may include electronic posting of a report, web-based interactive
3425   versions or hard copies. It may also be a stand-alone document or part of an organization's annual report.

3426 Additional information on reporting on social responsibility can be obtained from the initiatives and tools on
3427 reporting – at global, national or sector-specific level – found in Annex A (see also 7.8 for guidance on
3428 assessing initiatives for social responsibility).
3429

7.5.4   Stakeholder dialogue on communication about social responsibility

3431 Through dialogue with its stakeholders, an organization can benefit from receiving and exchanging direct
3432 information about stakeholders' views. An organization should seek dialogue with its stakeholders to:

3433 — assess the adequacy and effectiveness of the content, media, frequency and scope of communication, so
3434   that they can be improved as needed;

3435 — set priorities for the content of future communication;

3436 — secure verification of reported information by stakeholders, if this approach to verification is used; and

3437 — identify best practice.

7.6 Enhancing credibility regarding social responsibility

7.6.1   Methods of enhancing credibility

3440 There are various ways in which an organization establishes its credibility. One is stakeholder engagement,
3441 which involves dialogue with stakeholders and is an important means of increasing confidence that the
3442 interests and intentions of all participants are understood. This dialogue can build trust and enhance
3443 credibility. Stakeholder engagement can be a basis for involving stakeholders in the verification of an
3444 organization's claims concerning its performance. The organization and stakeholders can make arrangements
3445 for stakeholders to periodically review or otherwise monitor aspects of an organization's performance**.**

3446 Credibility with regard to certain issues can sometimes be enhanced through participation in specific
3447 certification schemes. Initiatives have been developed to certify product safety or to certify processes or
3448 products regarding their environmental impact, labour practices and other aspects of social responsibility.
3449 Such schemes should be independent and credible in themselves. In some situations, organizations involve
3450 independent parties in their activities to provide credibility. An example of this is the creation of advisory
3451 committees or review committees consisting of persons who are selected because they are credible.

3452 Organizations sometimes join associations of peer organizations to establish or promote socially responsible
3453 behaviour within their area of activity or within their respective communities.

3454 Organizations may enhance their credibility by making relevant commitments regarding their impacts, taking
3455 appropriate action and assessing performance and reporting on progress and shortcomings.

3456 **7.6.2 Enhancing the credibility of reports and claims about social responsibility**

3457 There are many ways to enhance the credibility of reports and claims about social responsibility. These
3458 include:

3459 — making reports about performance on social responsibility comparable both over time and with reports
3460   produced by peer organizations, recognizing that the nature of the report will depend on the type, size
3461   and capacity of the organization;

3462 — providing a brief explanation of why topics omitted from reports are not covered, to show that the
3463   organization has made an effort to cover all significant matters;

3464 — using a rigorous and responsible process of verification, in which the data and information are traced
3465   back to a reliable source to verify accuracy of that data and information;

3466 — using the help of an individual or individuals independent of the process of report preparation, either
3467   within the organization or external to it, to undertake the verification process;

3468 — publishing a statement attesting to the verification as part of the report;

3469 — making use of stakeholder groups to provide a determination that the report reflects the relevant and
3470   significant issues for the organization, that it is responsive to the needs of stakeholders, and that it
3471   provides complete coverage of the issues addressed;

3472 — taking extra steps to be transparent by providing information of a kind and in a form that can be easily
3473   verified by others. For instance, instead of just reporting statistics concerning performance, an
3474   organization can also make available details on the sources of the information and the processes used to
3475   develop the statistics. In some cases, an organization can increase the credibility of claims it makes about
3476   the supply chain by listing the places where activities take place; and

3477 — reporting conformance to the reporting guidelines of an external organization;

3478 **7.6.3 Resolving conflicts or disagreements between an organization and its stakeholders**

3479 In the course of its activities on social responsibility, an organization may encounter conflicts or disagreements
3480 with individual stakeholders or with groups of stakeholders. Specific examples of types of conflicts and
3481 mechanisms for addressing them are covered in the context of human rights (see 6.3.7) and consumer issues
3482 (see 6.7.6). Formal methods for resolving conflicts or disagreements also often form part of labour
3483 agreements.

3484 An organization should develop mechanisms for resolving conflicts or disagreements with stakeholders that
3485 are appropriate to the type of conflict or disagreement and useful for the affected stakeholders. Such
3486 mechanisms may include:

3487 — direct discussions with affected stakeholders;

3488 — provision of written information to address misunderstandings;

3489 — forums in which stakeholders and the organization can present their points of view and look for solutions;

3490 — formal complaints handling procedures;

3491 — mediation or arbitration procedures;

3492 — systems that enable reporting of wrongdoing without fear of reprisal; and

3493 — other types of procedures for resolving grievances.

3494 An organization should make accessible to its stakeholders detailed information on the procedures available
3495 for resolving conflicts and disagreements. These procedures should be equitable and transparent. More
3496 specific information on procedures related to human rights and consumer issues are described under those
3497 core subjects in Clause 6.

7.7 Reviewing and improving an organization's actions and practices related to social responsibility

3498
3499

7.7.1   General

3500

3501 Effective performance on social responsibility depends in part on commitment, careful oversight, evaluation
3502 and review of the activities undertaken, progress made, achievement of identified objectives, resources used
3503 and other aspects of the organization's efforts.

3504 Ongoing monitoring or observation of activities related to social responsibility is primarily aimed at making
3505 sure that activities are proceeding as intended, identifying any crisis or out-of-the-ordinary occurrence, and
3506 making modifications to the way things are done.

3507 Reviews of performance, at appropriate intervals, may be used to determine progress on social responsibility
3508 help keep programmes well focused, identify areas in need of change and contribute to improved
3509 performance. Stakeholders can play an important role in reviewing an organization's performance on social
3510 responsibility.

3511 In addition to reviewing existing activities, an organization should also keep abreast of changing conditions or
3512 expectations, legal or regulatory developments affecting social responsibility and new opportunities for
3513 enhancing its efforts on social responsibility. This sub-clause identifies some techniques organizations can
3514 use for monitoring, reviewing and improving their performance on social responsibility.

7.7.2   Monitoring activities on social responsibility

3515

3516 To have confidence in the effectiveness and efficiency with which social responsibility is being put into
3517 practice by all parts of an organization, it is important to monitor ongoing performance on the activities related
3518 to core subjects and relevant issues. The extent of this effort will obviously vary with the scope of the core
3519 subjects covered, the size and nature of the organization and other factors.

3520 When deciding on the activities to be monitored, an organization should focus on those that are significant and
3521 seek to make the results of the monitoring easy to understand, reliable and timely and responsive to
3522 stakeholders' concerns.

3523 There are many different methods that can be used to monitor performance on social responsibility, including
3524 reviews at appropriate intervals, benchmarking and obtaining feedback from stakeholders. Organizations can
3525 often obtain insights into their programs by comparing their characteristics and performance with the activities
3526 of other organizations. Such comparisons may be focused on actions related to specific core subjects or on
3527 broader approaches to integrating social responsibility throughout the organization.

3528 One of the more common methods is measurement against indicators. An indicator is qualitative or
3529 quantitative information about results or outcomes associated with the organization that is comparable and
3530 demonstrates change over time. They can, for example, be used to monitor or evaluate the achievement of
3531 project objectives over time. Indicators should be clear, informative, practical, comparable, accurate, credible
3532 and reliable. Extensive additional detail on selecting and using indicators is available in many references on
3533 social responsibility and sustainability.

3534 Although indicators that yield quantitative results are relatively straightforward to use, they may not be
3535 sufficient for all aspects of social responsibility. In the area of human rights, for example, women's and men's
3536 views about whether they are being fairly treated can be more meaningful than some quantitative indicators
3537 on discrimination. Quantitative indicators related to the results of surveys or focus-group discussions may be
3538 coupled with qualitative indicators describing views, trends, conditions or status. It is also important to
3539 recognize that social responsibility is about more than specific achievements in measurable activities, such as
3540 reducing pollution and responding to complaints. As social responsibility is based on values, application of

3541 principles of social responsibility and attitudes, monitoring may involve more subjective approaches such as
3542 interviewing, observing and other techniques for evaluating behaviour and commitments.

3543 7.7.3 Reviewing an organization's progress and performance on social responsibility

3544 In addition to its day-to-day oversight and monitoring of the activities related to social responsibility, an
3545 organization should carry out reviews at appropriate intervals to determine how it is performing against its
3546 targets and objectives for social responsibility and to identify needed changes in the programmes and
3547 procedures.

3548 These reviews typically involve the comparison of performance across social responsibility core subjects with
3549 results from earlier reviews, to determine progress and measure achievement against its targets and
3550 objectives. They should also include examination of less easily measured aspects of performance, such as
3551 attitudes to social responsibility, integration of social responsibility throughout the organization and adherence
3552 to principles, value statements and practices. The participation of stakeholders can be valuable in such
3553 reviews.

3554 Types of questions that could be asked during reviews include:

3555 — were objectives achieved as envisioned?

3556 — did the strategies and processes suit the objectives?

3557 — what worked and why? What did not work and why?

3558 — were the objectives appropriate?

3559 — what could have been done better?

3560 — are all relevant persons involved?

3561 Based on the results of its reviews, an organization should identify changes to its programmes that would
3562 remedy any deficiency and bring about improved performance on social responsibility.

3563 7.7.4 Enhancing the reliability of data and information collection and management

3564 Organizations that are required to provide performance data to government, non-governmental organizations,
3565 other organizations or the public, or for maintaining databases containing sensitive information can increase
3566 their confidence in their data collection and management systems by detailed reviews of the systems. The aim
3567 of such reviews should be to:

3568 — increase an organization's confidence that the data it provides to others is accurate;

3569 — improve the credibility of data and information; and

3570 — confirm the reliability of systems for protecting the security and privacy of data, where appropriate.

3571 Such detailed reviews may be prompted by legal or other requirements for release of data on emissions of
3572 greenhouse gases or pollutants, requirements for provision of programme data to funding bodies or oversight
3573 departments, conditions of environmental licences or permits and concerns about protection of private
3574 information, such as financial, or medical or personal data.

3575 As part of such reviews, independent people or groups, either internal or external to the organization, should
3576 examine the ways in which data is collected, recorded or stored, handled and used by the organization. The
3577 reviews can help identify vulnerabilities in data collection and management systems that would allow the data
3578 to become contaminated by errors or would permit access by unauthorized individuals. The results of the
3579 reviews can help the organization strengthen and improve its systems. Data accuracy and reliability can also
3580 be improved through good training of data collectors, clear accountability for data accuracy, direct feedback to

3581 individuals making errors and data quality processes that compare reported data with past data and that from
3582 comparable situations.

7.7.5   Improving performance

3584 On the basis of periodic reviews, or at other appropriate intervals, an organization should consider ways in
3585 which it could improve its performance on social responsibility. The results of reviews should be used to help
3586 bring about continuous improvement in an organization's social responsibility. Improvements could involve
3587 modification of targets and objectives to reflect changing conditions or aspiration for greater achievement. The
3588 scope of activities and programmes related to social responsibility could be broadened. The provision of
3589 additional or different resources for activities related to social responsibility might be a matter to consider.
3590 Improvements could also include programmes or activities to take advantage of newly identified opportunities.

3591 Stakeholder views expressed during reviews may assist an organization in the identification of new
3592 opportunities and changed expectations. This should help an organization improve performance of its
3593 activities on social responsibility.

3594 To encourage the realization of organizational goals and objectives, some organizations analyse achievement
3595 of specific objectives of social responsibility into annual or periodic performance reviews of senior executives
3596 and managers. Such steps emphasize that the organization's action on social responsibility is intended to be a
3597 serious commitment.

7.8 Voluntary initiatives for social responsibility

7.8.1   General

3600 Many organizations have developed voluntary initiatives intended to help other organizations seeking to
3601 become more socially responsible. In some cases, the initiative for social responsibility is in fact an
3602 organization formed to expressly address various aspects of social responsibility. The result is a wide variety
3603 of initiatives available to organizations interested in social responsibility (some by joining or supporting other
3604 organizations).

3605 Some of these initiatives for social responsibility address aspects of one or more core subjects or issues;
3606 others address various ways that social responsibility can be integrated into an organization's decisions and
3607 activities. Some initiatives for social responsibility create or promote specific tools or practical guides that can
3608 be used for integrating social responsibility throughout an organization. Some initiatives develop or promote
3609 minimum expectations concerning social responsibility. These expectations can take many forms, including
3610 codes of conduct, recommendations, guidelines, declarations of principles and value statements. Some
3611 initiatives have been developed by different sectors in an effort to address some of the challenges specific to
3612 one sector. The existence of an initiative for social responsibility in a particular sector does not mean that the
3613 sector is necessarily more responsible or potentially more harmful.

7.8.2   Voluntary nature of participation

3615 It is not necessary for an organization to participate in any of these initiatives for social responsibility, or to use
3616 any of these tools, for it to be socially responsible. Furthermore, participation in an initiative or the use of an
3617 initiative's tools, by itself, is not a reliable indicator of the social responsibility of an organization. In evaluating
3618 initiatives for social responsibility, an organization should be aware that not every initiative is well regarded or
3619 credible in the eyes of stakeholders. An organization should also determine objectively whether a particular
3620 initiative will help it to address its social responsibility, and whether the initiative is mainly a form of public
3621 relations or a means of protecting the reputation of members or participating organizations. Social
3622 responsibility should not be treated only as a form of risk management. A particularly important consideration
3623 when evaluating an initiative for social responsibility is whether it unilaterally reinterprets already established
3624 and recognized expectations of socially responsible behaviour.

3625 Effective engagement with stakeholders and multi-stakeholder systems of governance and development are
3626 key characteristics distinguishing some initiatives for social responsibility from others, recognizing that
3627 initiatives developed for a single sector or type of organization may have single-stakeholder governance

3628 structures. Consideration should be given to whether the initiative was developed with the input and
3629 involvement of organizations concerned and stakeholders likely to be covered by it.

3630 An organization may find it useful to participate in, or use tools of, one or more initiatives for social
3631 responsibility. Participation should lead in one way or another to concrete action within the organization, such
3632 as obtaining support or learning from others. Participation can be especially valuable when an organization
3633 starts using or drawing upon tools or practical guidance that accompany the initiative.

3634 Organizations may use initiatives for social responsibility to seek some form of recognition. Some initiatives for
3635 social responsibility are broadly recognized as a credible basis for public recognition of performance or
3636 compliance regarding specific practices or on specific issues. Practical guidance provided by these initiatives
3637 for social responsibility can vary from self-assessment tools to third party verification.

7.8.3 Considerations

3639 In determining whether to participate in or use an initiative for social responsibility, an organization should
3640 consider the following factors:

3641 — whether the initiative is consistent with the principles described in Clause 4;

3642 — whether the initiative provides valuable and practical guidance to assist the organization to address a
3643 particular core subject or issue and to integrate social responsibility throughout its activities;

3644 — whether the initiative is designed for that particular type of organization or its areas of interest.

3645 — whether the initiative is locally or regionally applicable, or whether it has global scope and whether it
3646 applies to all types of organizations;

3647 — whether the initiative will assist the organization to reach specific stakeholder groups;

3648 — the kind of organization or organizations that developed and govern the initiative, such as government,
3649 NGO, labour, private sector or academic;

3650 — the reputation of the organization or organizations that developed, and govern the initiative, considering
3651 their credibility and integrity;

3652 — the nature of the process for developing and governing the initiative, for example, whether the initiative
3653 has been developed through or governed by a multi-stakeholder, transparent, open, and accessible
3654 process, with developed and developing country participants; and

3655 — the accessibility of the initiative, for example, whether an organization must sign a contract to participate,
3656 or whether there are costs to join the initiative.

3657 In considering these and other factors, an organization should be cautious about the way it interprets the
3658 results. For example, the widespread acceptance of the initiative may be an indication of feasibility, value,
3659 reputation or relevance, although it might also be an indication that the initiative has less stringent
3660 requirements. By contrast, a new and less widespread initiative with still unproven value and feasibility may
3661 be more innovative or challenging. Additionally, an initiative available free of charge may seem attractive;
3662 however, an initiative that is available at a price might be more likely to be kept up-to-date, and thus more
3663 valuable in the long-term. The fact that an initiative or tool is available free, or at a charge, should thus not be
3664 seen as an indication of the merit of that particular initiative or tool.

3665 It is important to periodically review the value, relevance and/or applicability of any initiative selected.

7.8.4 Notes on Annex A

3667 Annex A contains a non-exhaustive list of voluntary initiatives and tools for social responsibility. These
3668 initiatives and tools have been identified by the ISO 26000 working group experts during the development of
3669 this International Standard, using a specific set of criteria that are described in the annex. These criteria do not

constitute a judgement by ISO on the value or effectiveness of any of the initiatives or tools for social responsibility listed in the annex. Furthermore, the fact that an initiative or tool for social responsibility is mentioned in this annex does not imply any form of endorsement by ISO of that initiative or tool. Important characteristics of the initiative that cannot be objectively measured within the scope of this International Standard – such as its effectiveness, credibility, legitimacy and representative nature – are not considered here. Such characteristics should be assessed directly by those considering use of an initiative or tool.

Box 16 – Certifiable initiatives and initiatives connected to commercial or economic interests

Some (but not all) of the initiatives for social responsibility listed in Annex A include the possibility of certification against the initiative by independent third parties. In some instances, certification is a requirement for using the initiative. The fact that an initiative includes the possibility of, or requirement for, certification should not be seen as indicative of the value of that initiative. Implementation of any tool or initiative listed in Annex A – including those that involve certification – cannot be used to claim conformity to ISO 26000 or to show its adoption or implementation.

Irrespective as to whether they have been developed by "for profit" or "not for profit" organizations, some initiatives or tools are connected to commercial or economic interests, involving payment for use, a membership fee, or the payment for verification or certification services. Using an initiative or tool to promote a product or organization is another example of such a commercial connection. The existence of such interests is not in itself a negative aspect of an initiative for social responsibility; they might, for example, be necessary for the organization administering the initiative or tool to cover its costs and activities, or it may be a legitimate means for informing stakeholders about relevant characteristics of a product or organization. However, when evaluating an initiative or tool connected to such interests, the user of this International Standard should consider those associated commercial interests and the potential for conflicts of interest. For example, an organization administering an initiative for social responsibility may give undue priority to obtaining revenues from the provision of certifications, to the detriment of the accuracy in verifying the requirements for such certification. Assessing the credibility of organizations administering initiatives or tools is thus particularly important when these are connected to commercial or economic interests.

Annex A
(informative)

Examples of voluntary initiatives and tools for social responsibility

3702 In using this Annex it is important to remember that ISO 26000 is not a management system standard. It is not
3703 intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or
3704 claims to be certified to ISO 26000 would be a misrepresentation of the intent and purpose of the International
3705 Standard. The information provided in this annex is intended purely to provide some examples of additional
3706 voluntary guidance on social responsibility that is available. While these initiatives may provide useful
3707 guidance on social responsibility, it is not a precondition that an organization should participate in any of these
3708 initiatives, or use any of these tools, for it to be socially responsible.

3709 This Annex provides a non-exhaustive list of voluntary initiatives and tools for social responsibility. The aim of
3710 this annex is to provide examples of existing initiatives and tools that may offer additional guidance on the
3711 core subjects and integration practices of social responsibility.

3712 The Bibliography, which is an integral part of ISO 26000, provides information to identify and locate the
3713 documents referenced in the text. It consists of references to international instruments that are considered
3714 authoritative sources for the recommendations in this International Standard. These instruments
3715 may contain additional useful guidance and information; ISO 26000 users are encouraged to consult them to
3716 better understand and implement social responsibility.

3717 For the purposes of this International Standard, an initiative for social responsibility refers to an "organization,
3718 programme or activity expressly devoted to making progress towards meeting a particular aim related to social
3719 responsibility" (2.1.9). A tool for social responsibility refers to a system, methodology or similar means that
3720 relates to a specific initiative for social responsibility and is designed to assist organizations in meeting a
3721 particular aim related to social responsibility.

3722 The Annex is divided into two tables, distinguishing between those initiatives and tools that apply to more than
3723 one sector (Table A.1: "cross-sectoral") and those that apply only to specific public or private sectors (Table
3724 A.2: "sectoral").

3725 The **cross-sectoral initiatives** for social responsibility listed in Table A.1 include three types of initiatives:
3726 "intergovernmental initiatives" (developed and administered by intergovernmental organizations); "multi-
3727 stakeholder initiatives" (developed or administered through multi-stakeholder processes); and "single-
3728 stakeholder initiatives" (developed or administered through single-stakeholder processes).

3729 The **sectoral initiatives** for social responsibility listed in Table A.2 refer to initiatives that have been
3730 developed by specific sectors (such as agriculture, information technology, public services, tourism and so on)
3731 in an effort to address some of the challenges specific to that sector. Not all sectors that have developed
3732 initiatives are listed in the annex, nor are all the initiatives in any of the listed sectors necessarily included in
3733 this table. The existence of an initiative in a particular sector does not mean that the sector is more
3734 responsible or more harmful.

3735 For each initiative or tool listed, the organization or organizations that launched the initiative or tool are
3736 identified, and information is provided on the ISO 26000 core subjects or practices for integrating social
3737 responsibility to which it relates. An Internet address is provided, with a brief description of the intended
3738 purposes and potential users of the initiative or tool, and details on whether membership is a requirement for
3739 using the initiative or tool. Information regarding intergovernmental and stakeholder involvement in the
3740 initiative or tool development or administration is also provided, as well as whether the initiative or tool is for
3741 certification.

3742 The information in this annex was provided by experts who participated in the drafting of this International
3743 Standard. This information reflects the situation at the time of completion of this International Standard, and
3744 will be reviewed by ISO if and when the International Standard is revised. Recognizing that the information in
3745 the annex is not exhaustive, and that social responsibility is a continuously developing field, organizations

3746 considering the possible use of initiatives or tools are advised to also seek updated information from other
3747 sources on initiatives applicable to their country, region or sector.

3748 A voluntary initiative or tool for social responsibility has been included in this annex only if it meets all of the
3749 following criteria:

3750 — it addresses aspects of one or more core subjects or integration aspects of social responsibility (as
3751   described in Clauses 5, 6 and 7 of this International Standard);

3752 — it was not designed specifically to be used in one country or by organizations from one country, even
3753   operating abroad;

3754 — it is currently being used in more than one country;

3755 — it was not designed for use by a single organization or group of organizations (meaning organizations that
3756   are linked through common owners or partners);

3757 — it is publicly available at no cost, as a tool or guidance (Note: the fact that the organization responsible for
3758   the initiative or tool may have other activities that involve a cost for users, such as membership fees or a
3759   charge for services, does not preclude that initiative or tool from being listed here, irrespective of whether
3760   the cost may in some way be linked to the initiative or tool);

3761 — it is not administered by a "for profit" private organization primarily for the purposes of financial gain; and

3762 — it is available in at least one of the official ISO languages;

3763 **Box 17 – Non-endorsement of initiatives by ISO**

3764 The criteria shown above do not constitute a judgement by ISO on the value or effectiveness of any of the
3765 initiatives or tools for social responsibility listed in the annex. The criteria are intended simply to provide an
3766 objective basis for identifying a sample of initiatives and tools that might apply to many organizations.

3767 In determining whether to use any of these initiatives or tools, an organization should bear in mind the
3768 considerations given in Clause 7.8. Even though the annex lists some initiatives for social responsibility that
3769 involve certification, it is not necessary to be certified against any of these initiatives to be considered as
3770 following the guidance in this International Standard (see Box 18).

3771 The fact that an initiative or tool is mentioned in this annex does not imply any form of endorsement by ISO of
3772 that initiative or tool. Furthermore, important characteristics relating to the initiative that cannot be objectively
3773 measured within the scope of this International Standard – such as its effectiveness, credibility, legitimacy and
3774 representative nature – are not considered here. Such characteristics should be assessed directly by those
3775 considering use of that initiative or tool.

3776

3777

Table A.1 — Examples of cross-sectoral initiatives
(apply to more than one sector of activity - see also clause 7.8 and introductory text of Annex A)

The information in this annex reflects the situation at the time of completion of this International Standard. Recognizing that this information is not exhaustive and that social responsibility is a continuously developing field, it is recommended that updated information should be sought from other sources.

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. *It is **not** a sign of compatibility with, or endorsement by, ISO 26000*															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
*ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.*																
Section 1: INTERGOVERNMENTAL INITIATIVES (Initiatives and tools operating under direct responsibility of intergovernmental institutions, such as United Nations agencies)																
OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones	X	X	X		X		X	X	X	X	X	X			X	Provides a checklist for companies to use when examining risks and ethical dilemmas concerning their potential activities in countries where there is weak governance. www.oecd.org
UNCTAD Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)	**X**		X	X	X		X	X				X				Working group devoted to corporate transparency and accounting issues at the corporate level. Issues addressed in corporate accounting and reporting including: International Financial Reporting Standards IFRS implementation, accounting by SMEs, corporate governance disclosure, corporate responsibility reporting, and environmental reporting. Stakeholder groups meet annually to discuss and agree upon approaches to the issues the group deals with. Open to all organizations. No fees required. www.unctad.org/isar
UNEP Climate Neutral Network			X									X	X	X	X	Initiative affiliated to UNEP open to all organizations. Facilitates the exchange of information on how organizations can achieve cuts in greenhouse gas emissions. A Board of Directors of appointed stakeholders oversees the program. www.climateneutral.unep.org
UNEP Life Cycle Initiative			X	X		X	X					X	X		X	Initiative open to experts from organizations active in the field of life cycle management. Annual membership fee required. Task forces composed of UN Secretariats and stakeholder participants seek to develop capability and training in life cycle approaches. An affiliate of the United Nations Environment Programme. http://lcinitiative.unep.fr/
United Nations Global Compact		X	X	X	X							X				Initiative of the United Nations directed at business organizations. Open to any organization, participants commit to align their strategies and operations with ten principles in the areas of human rights, labour, environment and anti-corruption, and to take action in support of broader UN goals. A voluntary platform, organizations are required to report annually on efforts to implement the principles through policies and practices. The United Nations Global Compact has developed tools and guidance materials across all principle areas in order to assist participating organizations. No fees required. www.unglobalcompact.org/
UNGC, UNDP, UNITAR UN Partnership Assessment Tool						X			X			X				Self-assessment planning tool to enhance the development impact and contribution to sustainable development of public-private partnerships. Available free of charge to all organizations. UNIDO trains consultants to disseminate the CSR management approaches and techniques to organizations across the world. www.unglobalcompact.org/Issues/partnerships/pat.html
UNIDO Responsible Entrepreneurs Achievement Programme		X	X	X	X			X	X		X	X	X		X	Initiative supported by UNIDO aimed at small and medium-sized enterprises. Membership and fees are not required. Provides a structured framework and analytical software to assist SMEs with CSR. www.unido.org/reap

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3779

3780   **Table A.1** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. It is *not* a sign of compatibility with, or endorsement by, ISO 26000														Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
*ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.																
Section 2: MULTI-STAKEHOLDER INITIATIVES (Initiatives or tools developed or are administered through multi-stakeholder processes)																
AccountAbility The AA1000 Series	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership-based organization open to all organizations and individuals. Membership fees. Focus is on assurance of sustainability and social responsibility reports and on stakeholder engagement. Has developed three standards intended for use by any organization: • AA1000APS - provides general principles of accountability • AA1000AS - provides requirements for conducting sustainability assurance • AA1000SES - provides a framework for stakeholder engagement www.accountability21.net
Amnesty International Human Rights Principles for Companies		X									X		X			Membership organization open to individuals that seek to promote respect for human rights. A source for information on respect for human rights in specific countries. Publication "Human Rights Principles for Companies" includes a checklist. www.amnesty.org
Business Social Compliance Initiative (BSCI)		X	X	X		X		X	X		X					Industry initiative that focuses on labour practices in the supply chains of mainly large retail companies. Most members are retailers and marketing companies who pay membership fees and agree to audit suppliers against a code of conduct. The initiative certifies the auditors. www.bsci-eu.org
Centre for Business Ethics (ZfW) Values Management System	X	X	X	X	X	X	X				X	X	X	X	X	Organization that seeks to promote business ethics in Germany and Europe. It provides training and management tools, including a "governance framework" on legal, economic, ecological and social issues. www.dnwe.de/wertemanagement.php (German)
Ceres Ceres Principles				X								X	X			Membership-based organization of mainly environmental organizations together with investors who seek to use capital markets in order to engage companies on environmental and governance issues. Companies are invited to endorse the Ceres principles. Implementation of these principles involves audits and public reporting. Fee charged for membership. Member companies have access to technical assistance on environmental issues and their management. www.ceres.org
CSR360 Global Partner Network	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Promotes the international exchange of information on CSR. A contribution and approval is required to become a "partner organization". Network is convened by UK-Based Business in the Community (BITC). www.csr360.org
EFQM Framework for CSR and Excellence Model	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	A "self-assessment" tool designed to be used in the management of CSR. Formerly the European Foundation for Quality Management EFQM is a membership organization open to business, government and non profit organizations. Fees required. The organization facilitates the exchange of information and provides services to members. www.efqm.org
Ethical Trading Initiative		X	X					X		X	X	X	X	X	X	Membership organization open to companies, NGOs and specific trade union organizations. The purpose is for sourcing companies to work with NGOs and trade unions to learn about the best ways to implement supply chain codes of labour practice. Companies pay membership fees, agree to apply code of labour practices to their suppliers, report on activities and observe other requirements. www.ethicaltrade.org/

3781

3782   **Table A.1** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. *It is **not** a sign of compatibility with, or endorsement by, ISO 26000*															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.																
Section 2: MULTI-STAKEHOLDER INITIATIVES (Initiatives or tools developed or are administered through multi-stakeholder processes)																
European Business Ethics Network (EBEN)	X	X	X	X	X	X	X	X			X			X		Membership-based organization with an annual fee, dedicated to the promotion of business ethics. Organizes conferences and issues publication. Also organizes national networks and networks on specific topics for corporate ethics officers and other practitioners. www.eben-net.org
Fair Labour Association (FLA)	X	X	X					X	X			X	X	X	X	Multi-stakeholder initiative established to address supply chain labour practices. Participants include sourcing companies, colleges and universities and NGOs. Participating companies must support the monitoring and verification of working conditions of their suppliers. The FLA issues public reports. www.fairlabor.org/
FORÉTICA SGE 21 Ethical and CSR Management System	X		X	X	X	X	X									*Comment #2283 from Ecuador requires this description to be revisited. Mentions that the initiative is certifiable and asks for more accurate information, but don't provide alternative text.* Initiative that sets criteria about establishment, implementation and evaluation of management system on ethics and social responsibility. www.foretica.es (Spanish)
Global Reporting Initiative (GRI) Sustainability Reporting Guidelines	X	X	X	X	X	X	X	X	X		X		X	X	X	Initiative developed by UNEP and CERES (also included in this Annex) that provides model indicators, guidelines and supporting tools on sustainability reporting. Global organizational stakeholders provide guidance and governance. Its guidelines, supplements and annexes are offered free on its website. A nominal charge is made for associated training materials. Its tools include: • The Sustainability Reporting Guidelines (indicators and principles) • Various sector-specific supplements (construction, telecommunications, public agencies, etc.) • Boundary Protocol (sphere of influence and impacts analysis) www.globalreporting.org
Danish Institute for Human Rights Human Rights Compliance Assessment		X	X		X		X	X			X	X	X	X	X	This national human rights organization has a Human Rights and Business project that provides information on the human rights situation in various countries. It also offers management tools and guides, sometimes for a charge. The Human Rights Compliance Assessment is an elaborate tool available through a web interface for a charge. A less elaborate "HRCA Quick Check" is available for free. www.humanrightsbusiness.org
International Social and Environmental Accreditation and Labelling Alliance (ISEAL)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership organization for international social and environmental standard-setting organizations. It promotes voluntary standards and conformity assessment related to social and environmental issues. Provides tools for standard setting and evaluation. Fee required for membership www.isealalliance.org
Joint Article Management Promotion Consortium (JAMP)			X	X	X	X		X		X	X	X	X	X	X	Fee-based membership Information exchange program to help organizations comply with legal requirements on chemical substances in products. Provides datasheet formats to describe and transfer information on chemical substances contained in products as well as an IT infrastructure to exchange datasheets. It conducts education and training sessions to disseminate its schemes.

												http://www.jamp-info.com/english/	

3783

3784   **Table A.1** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. *It is **not** a sign of compatibility with, or endorsement by, ISO 26000*															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
*ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.																
Section 2: MULTI-STAKEHOLDER INITIATIVES (Initiatives or tools developed or are administered through multi-stakeholder processes)																
International Framework Agreement		X	X	X			X	X	X		X	X	X	X	X	Agreements negotiated between transnational enterprises (TNEs) and Global Union Federations (GUFs) designed to provide a means of addressing problems mainly related to the labour practices in the operations of a specific multinational company at the international level. http://www.global-unions.org/spip.php?rubrique70
Rainforest Alliance		X	X	X			X					X	X	X	X	Membership-based organization established to set social and environmental standards and issue certification to producers in forestry, agriculture and tourism. Provides training and other technical assistance in industries covered by their certification activities. www.rainforest-alliance.org
R-bec Ethical/Legal Compliance Management System Standard												X			X	Free management system standard for any organization that wishes to develop an ethical and legal compliance management system. http://r-bec.reitaku-u.ac.jp/ (Japanese)
Project Sigma Sigma guidelines		X	X	X			X	X	X			X	X	X	X	Guideline document providing advice to organizations on how contribute to sustainable development. Free. http://www.projectsigma.co.uk/Guidelines/default.asp
Responsabilidad Social Empresarial Caja de Herramientas para America Latina		X	X		X	X		X	X			X				A collection of analysis and training tools that provides support to SMEs in Latin America to help with improving their social responsibility initiatives and practices. www.produccionmaslimpia-la.net/herramientas/index.htm (Spanish)
Social Accountability International (SAI)		X	X		X			X	X		X	X	X	X	X	Multi-stakeholder initiative addressing labor practices. Sets auditable SA8000 standard for workplaces. Produces the Handbook for Implementing a Socially Responsible Supply Chain management system and other tools. Partners to provide training and technical assistance to auditors, workers, suppliers and customers. Independent organization, Social Accountability Accreditation Services (SAAS), accredits providers of certification to SA8000. www.sa-intl.org
The Natural Step International	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	An international not-for-profit organization dedicated to sustainable development. TNS provides a model for planning of complex systems as well as freely available tools to enable individuals and organizations to learn about and contribute to sustainable development. www.thenaturalstep.org
Transparency International (TI) Various tools	X				X			X						X	X	Global membership NGO that seeks to counter corruption. Provides tools and data for organizations, specific economic sectors and government agencies. Examples of tools include: o Business Principles for Countering Bribery, a multi-stakeholder developed voluntary code o Global Corruption Report o Corruption Perceptions Index o Bribe Payers Index o Global Corruption Barometer o The Integrity Pact www.transparency.org

3785

3786   **Table A.1** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. *It is **not** a sign of compatibility with, or endorsement by, ISO 26000*															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.																
Section 3: SINGLE STAKEHOLDER INITIATIVES (Initiatives and tools developed or administered through single-stakeholder processes).																
Caux Round Table Principles for Business		X	X	X	X	X	X	X								A network of business people, with national chapters, that seeks to promote ethical principles, collaboration and dialogue among managers, public officials and citizens. The Principles for Business provide a statement of principles to follow to conduct business ethically. www.cauxroundtable.org
Consumers International Charter for Global Business			X	X	X							X	X		X	Global federation of consumer groups. The Charter sets out best business practices and consumer rights in areas of interest to consumers. A fee is involved for membership and voting rights on codes and charters. www.consumersinternational.org
CSR Europe Toolbox	X	X	X	X	X	X		X	X	X	X	X	X	X	X	Membership, fee-based initiative for European companies and national CSR organizations. Conducts projects, organizes meetings and issues publications. Toolbox is a web-based collection of guides and other material produced through projects with members and their stakeholders that is organized by theme. www.csreurope.org/
Ethos Institute Ethos indicators of CSR	X	X	X	X	X	X	X	X		X	X	X			X	Brazilian organization that focuses on promoting social responsibility in the business sector. It provides several CSR tools free of charge, including a set of indicators on CSR. www.ethos.org.br
The Global Sullivan Principles of Social Responsibility		X	X		X			X			X		X	X		Global voluntary code of conduct on social, economic and environmental performance. Organizations commit to follow the principles in internal policymaking, training and reporting. No fee or membership required to use code. No stakeholder engagement in shaping code. www.thesullivanfoundation.org/gsp/default.asp
International Business Leaders Forum (IBLF) A Guide to Human Rights Impact Assessment		X	X	X	X							X				The IBLF is a non profit foundation supported by large business organizations that promotes the business contribution to sustainable development. It produces various publications and tools such as Human Rights Translated: A Business Reference Guide. In 2007 IBLF together with the World Bank's International Finance Corporation issued a Guide to Human Rights Impact Assessment and Management Road Testing Draft. www.iblf.org/resources/general.jsp?id=123946
International Chamber of Commerce (ICC) Various tools and initiatives	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership and fee-based global business organization established to represent business interests. It has produced numerous initiatives and tools relating to different aspects of social responsibility, including: • The Consolidated ICC Code of Advertising and Marketing Communication Practice • The ICC Nine Steps to Responsible Business Conduct • The ICC Guidance on Supply Chain Responsibility • The ICC Guide to Responsible Sourcing • The ICC Business Charter for Sustainable Development www.iccwbo.org
Partnering Against Corruption Initiative (PACI) Business Principles for Countering Bribery					X											A voluntary code of conduct for anti-bribery practice that requires a commitment to zero toleration of bribery by companies that are signatories. Membership based, with no fees charged. Governed by stakeholders via three working groups and a board of governors. http://www.weforum.org/en/initiatives/paci/index.htm
World Business Council for Sustainable Development (WBCSD) Various initiatives and tools	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Membership-based organization oriented mainly to large companies. Annual membership fee. It has developed numerous initiatives and tools that are publicly available, including: • The Global Water Tool • Improving Stakeholder Engagement: Measuring Impact • Organizational Governance: Issue Management Tool • Sustainable Development: A Learning Tool • Numerous other guidance documents, initiatives and tools on specific social and environmental issues. www.wbcsd.org

ORGANIZATION INITIATIVE OR TOOL	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	Additional information
WBCSD and World Resources Institute (WRI) The Greenhouse Gas Protocol				X									X			Freely available accounting and reporting standard for companies to report on emissions of the six greenhouse gases covered by the Kyoto Protocol of the UN Framework Convention on Climate Change. Provides various tools to assist companies in calculating their emissions. www.ghgprotocol.org

3787

Table A.2 — Examples of sectoral initiatives

(apply to one specific sector of activity - see also clause 7.8 and introduction of Annex A)

The information in this annex reflects the situation at the time of completion of this International Standard. Recognizing that this information is not exhaustive and that social responsibility is a continuously developing field, it is recommended that updated information should be sought from other sources.

| ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section) | CORE SUBJECTS* | | | | | | | PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY* | | | | | | | | Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information) |
| | 6.2 OG | 6.3 HR | 6.4 Lab | 6.5 Env | 6.6 FOP | 6.7 Con | 6.8 CID | 5.2 | 5.3 | 7.2 | 7.3 | 7.4 | 7.5 | 7.6 | 7.7 | |

The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. It is **not** a sign of compatibility with, or endorsement by, ISO 26000

***ISO 26000 sub-clauses index:** **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.

ORGANIZATION INITIATIVE OR TOOL	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	Additional information
Sector: AGRICULTURE																
Better Sugarcane Initiative (BSI)			X	X			X	X	X	X	X	X				An organization of sugar retailers, investors, traders, producers and NGOs that established principles and criteria intended to address various social and environmental issues in the production of sugar. Fees charged to be member of the steering committee, special advisor to a working group or a working group member. www.bettersugarcane.org
Common Code for the Coffee Community Association (4C) Code of Conduct																Membership-based organization of coffee producers, "trade and industry" organizations (retailers, brand marketers and manufacturers) and civil society (NGOs and trade unions) established to promote better social, environmental and economic conditions in coffee production. Programme includes a Common Code for the Coffee Community (4C), a "verification system" and technical support for producers. Members participate in governance and verification initiatives. www.4c-coffeeassociation.org/
Fairtrade Labelling Organizations International (FLO)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Umbrella organization for labelling initiatives in 20 countries through a network of certification organizations and producers. Provides certification according to fair trade standards either general or sector-specific. Certified members can use the certification mark and participate in general assembly and a board of governors. www.fairtrade.net
GLOBALG.A.P.			X	X		X						X	X	X	X	GAP refers to Good Agricultural Practices. A non-profit association established to set voluntary standards for the certification of agricultural products and practices. Members pay a fee to participate in the development of these standards. www.globalgap.org
International Cocoa Initiative		X	X	X				X		X	X	X	X		X	Organization created to combat child labour and other abusive labour practices in the growing of coca. Participating organizations include the major chocolate brands, cocoa processors as well as NGOS and trade union organizations www.cocoainitiative.org
Rainforest Alliance Sustainable Agriculture Network (SAN) Standards	X	X	X	X	X	X	X					X			X	Membership-based organization comprising farms and producer groups that cultivate tropical export crops. Seeks to foster best management practice across agricultural value chains by encouraging farmers to comply with SAN standards and motivating traders and consumers to support sustainability. www.rainforest-alliance.org/agriculture.cfm?id=standards
UTZ CERTIFIED	X	X	X	X	X	X	X	X	X			X	X	X		Certification initiative based on a Code of Conduct that sets social and environmental criteria for responsible agricultural practices and efficient farm management. Uses third party auditors. Currently focused on coffee, cocoa, tea and palm oil production. Services include a track and trace system that follows the certified product through the chain from producer to processor to provide buyers with an insight into where their product comes from. www.utzcertified.org

World Cocoa Foundation		X	X	X	X	X	X	X	X		X			X		Fee-based membership organization of chocolate companies, cocoa processors and traders and industry associations. Supports programs promoting sustainable and environmentally sound farming, community development, labor standards and improved and equitable returns. www.worldcocoafoundation.org

3788

3789 **Table A.2** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. It is *not* a sign of compatibility with, or endorsement by, ISO 26000															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
*ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.*																
Sector: APPAREL																
Clean Clothes Campaign (CCC)		X	X		X	X		X	X			X				International association of national organizations in 12 European countries dedicated to improving working conditions in the garment industry and to defending workers in the industry seeking change. CCC campaigns on specific cases and engages with companies and authorities to resolve them. The CCC also provides information about the working conditions and labour practices in the industry and has a benchmark code. www.cleanclothes.org
Fair Wear Foundation (FWF)		X	X						X	X	X	X	X	X	X	A multi-stakeholder organization established to address supply chain labour practices in the clothing and footwear sector. Sourcing companies become members of FWF by making an annual contribution, adopting a Code of Labour Practices and observing other requirements. Companies are evaluated annually for compliance with code. www.fairwear.nl (Dutch)
Fur Free Retailer Program			X̶		X̶								X̶			Initiative that aims to provide consumers with information about a retailer's fur policy. The initiative aims to end the sale of fur products throughout retail establishments by offering support to those retailers that have committed in writing to a no-fur policy. www.infurmation.com/ffr.php
Sector: BIOFUELS																
Roundtable on Sustainable Biofuels	X	X	X		X	X	X	X	X	X	X					Fee and membership based organization. Facilitates discussions involving stakeholders to develop principles and criteria for biofuels production. http://cgse.epfl.ch/page65660.html
Sector: CONSTRUCTION																
UNEP Sustainable Buildings and Construction Initiative			X								X		X	X		Open to any organization in the building and construction industry. Annual membership fee. Involves a common work programme to promote sustainable building and construction with a life cycle perspective. Members participate in work programme to develop tools and initiatives to support work programme. In partnership with the United Nations Environment Program. www.unepsbci.org
Sector: CHEMICAL																
International Council of Chemical Associations Responsible Care	X	X	X	X	X	X	X		X	X	X	X	X	X		Fee-based membership organization for chemical companies. The focus is on health, safety and environmental impact of products and processes. Product stewardship program covers production and use of chemicals and the supply chain. www.responsiblecare.org
Sector: CONSUMER GOODS / RETAIL																
Business Social Compliance Initiative (BSCI)	X	X	X	X							X	X	X	X		An industry organization established to address supply chain labour practices. Membership consists of retailers and other companies that import or market goods. Member companies are expected to audit their suppliers against the BSCI code of conduct. The BSCI certifies the auditors. www.bsci-eu.org
Sector: ELECTRONICS																
Electronic Industry Citizenship Coalition The Electronic Industry Code of Conduct		X	X	X	X	X	X	X				X	X			Membership-based organization with annual fees based on company revenue and membership status. Full members required to implement a code of conduct. A board of governance comprised of industry stakeholders provides guidance and overview of the organization. www.eicc.info/index.html

3790

3791 **Table A.2** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. *It is **not** a sign of compatibility with, or endorsement by, ISO 26000*															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
*ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.*																
Zentralverband der Deutschen Elektro- und Elektronikindustrie Code of Conduct on Corporate Social Responsibility	X	X	X	X	X	X	X	X					X		X	Membership-based organization. Code of conduct provides a guideline to improve social and environmental performance in the electronics industry. www.zvei.de (German)
Sector: ENERGY																
IHA IHA Sustainability Guidelines		X		X			X	X	X	X	X	X	X		X	Industry organization for hydropower generation. Produces various tools and publications that are available to the public. The IHA Sustainability Guidelines has recommendations of actions regarding economic, social, and environmental issues. www.hydropower.org
Sector: EXTRACTIVE																
Extractive Industries Transparency Initiative (EITI)					X		X									Multi-stakeholder initiative comprised of governments, companies, civil society organizations and investors that supports disclosure and verification of company payments and government revenues in the oil, gas and mining sectors. Participating companies agree to report payments to governments and implementing governments agree to report payments received from companies. Civil society organizations participate in developing and monitoring specific plans. www.eitransparency.org
International Petroleum Industry Environmental Conservation Association (IPIECA) Various tools and initiatives	X	X	X	X		X		X		X	X	X	X	X	X	Industry organization for oil and gas producing companies. Produces various publications and tools that are publicly available such as: • Human Rights Training Toolkit for the Oil and Gas Industry • Oil and Gas Industry Guidance on Voluntary Sustainability Reporting • Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions • Guide to Operating in Areas of Conflict for the Oil & Gas Industry www.ipieca.org
International Council on Mining and Metals (ICMM) Sustainable Development Framework	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	Industry organization for mining and metal companies and related industry associations. Members commit to adopt a Sustainable Development Framework comprised of a set of 10 Principles http://www.icmm.com/our-work/sustainable-development-framework
The Voluntary Principles on Security and Human Rights		X	X	X								X			X	Initiated by the governments of the UK and USA, the Principles provide guidance for companies and NGOs on identifying human rights and security risks. Further guidance is available on engaging and collaborating with state and private security forces. A contribution is required for using these principles. www.voluntaryprinciples.org
Sector: FINANCE / INVESTMENTS																
Equator Principles										X	X	X				Financial industry benchmark for determining, assessing and managing social and environmental risk in project financing. www.equator-principles.com
Guideline for ESG Reporting and Integration into Financial Analysis	X	X	X	X	X				X		X		X	X	X	Reporting guideline for environmental, social and governance (ESG) issues and a benchmark for financial analysts on how to integrate ESG in their analyses. www.dvfa.de/die_dvfa/kommissionen/non_financials/dok/35683.php (German)
Principles for Responsible Investment (PRI)	X		X			X		X	X		X	X	X		X	Provides a framework for investors to fulfil their fiduciary (or equivalent) duties giving appropriate consideration to environmental, social and corporate governance issues. Framework is developed by an appointed stakeholder group

96

													of experts. Membership required with suggested voluntary contribution. www.unpri.org/

3792

3793 **Table A.2** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. *It is **not** a sign of compatibility with, or endorsement by, ISO 26000*															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
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ISO 26000 sub-clauses index: **6.2** Organizational governance; **6.3** Human rights; **6.4** Labour practices; **6.5** Environment; **6.6** Fair operating practices; **6.7** Consumer issues; **6.8** Community involvement and development; **5.2** Recognizing social responsibility; **5.3** Stakeholder identification and engagement; **7.2** The relationship of an organization's characteristics to social responsibility; **7.3** Understanding the social responsibility of an organization; **7.4** Practices for integrating social responsibility throughout an organization; **7.5** Communication on social responsibility; **7.6** Enhancing credibility regarding social responsibility; **7.7** Reviewing and improving an organization's actions and practices related to social responsibility.																
The Carbon Disclosure Project				X								X	X		X	Not-for profit membership organization. Provide companies and other organisations with freely available methodology to calculate and disclose the carbon emissions of their operations and assess their exposure to climate risk. Companies can use this methodology and provide information which will be available on CDP website which can be used by financial institutions in determining the carbon output attributed to the financial institution's financing and investments. www.cdproject.net
UNEP Finance Initiative (UNEP FI)	X			X								X		X	X	Membership and fee-based initiative open to all organizations in the finance sector. Works closely with participant organizations to develop and promote linkages between the environment, sustainability and financial performance. Stakeholders provide project proposals and participation on project development. www.unepfi.org/
Wolfsberg Group Wolfsberg Anti-money Laundering Principles	X	X		X	X	X	X					X	X		X	Membership organization of global banks to develop financial services industry standards and principles to combat corruption and money laundering. Stakeholder representatives develop standards and principles, which are made available to the public. http://www.wolfsberg-principles.com/index.html
Sector: FISHERIES																
Marine Stewardship Council			X	X	X							X	X		X	Certification and eco-labelling initiative for sustainable fishery practices. It includes: • a Code of Conduct for Responsible Fishing, • a Code of Good Practice for Setting Social and Environmental Standards, and • Guidelines for the Eco-labelling of Fish and Fishery Products from Marine Capture Fisheries. A fee is involved for certification and use of the label. www.msc.org
Sector: FORESTRY																
Forest Stewardship Council (FSC)		X	X	X		X		X	X	X	X	X	X		X	Fee-based membership group open to individuals and organizations. Members assist in governance and policy development. FSC is a certification system that provides international standard-setting, trademark assurance and accreditation services to companies, organizations, and communities interested in responsible forestry. http://www.fsc.org/
Programme for the Endorsement of Forest Certification schemes (PEFC)																PEFC is an umbrella organization for mutual recognition of certification schemes on sustainable management of forests. National organizations provide governance and recognition of member groups. http://www.pefc.org
Sector: INFORMATION TECHNOLOGIES																
UNEP and International Telecommunication Union (ITU) Global e-Sustainability Initiative (GeSI)			X		X							X	X	X	X	Fee-based membership organization open to any company and related organization involved in the information and communications technology industry. Provides guidance and an assessment tool to improve the sustainable performance of its members. www.gesi.org
Sector: TRANSPORT																
International Road Transport Union Charter for Sustainable Development			X		X							X				International representative body for the road transport industry. The Charter is an aimed at promoting social responsibility in that sector. www.iru.org/index/en_iru_com_cas

3794

3795   **Table A.2** (continued)

ORGANIZATION INITIATIVE OR TOOL (Listed by organization in alphabetical order under each section)	The "X" mark indicates that the initiative/tool refers to at least one aspect or issue included in the corresponding sub-clause. It is **not** a sign of compatibility with, or endorsement by, ISO 26000															Additional information (includes brief objective description of the initiative/tool; stakeholder participation in its governance; its target audience and conditions for access; whether if it is for certification or not; and a website for further information)
	CORE SUBJECTS*							PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY*								
	6.2 OG	6.3 HR	6.4 Lab	6.5 Env	6.6 FOP	6.7 Con	6.8 CID	5.2	5.3	7.2	7.3	7.4	7.5	7.6	7.7	
*ISO 26000 sub-clauses index: 6.2 Organizational governance; 6.3 Human rights; 6.4 Labour practices; 6.5 Environment; 6.6 Fair operating practices; 6.7 Consumer issues; 6.8 Community involvement and development; 5.2 Recognizing social responsibility; 5.3 Stakeholder identification and engagement; 7.2 The relationship of an organization's characteristics to social responsibility; 7.3 Understanding the social responsibility of an organization; 7.4 Practices for integrating social responsibility throughout an organization; 7.5 Communication on social responsibility; 7.6 Enhancing credibility regarding social responsibility; 7.7 Reviewing and improving an organization's actions and practices related to social responsibility.																
Sector: TRAVEL AND TOURISM																
Coalition of tourism-related organizations Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism		X										X			X	Voluntary code of conduct that commits organizations to implement six criteria aimed at protecting children from sexual exploitation in the travel and tourism sector. Provides a free training kit on implementing these criteria. ECPAT USA provides the Secretariat www.ecpat.net www.thecode.org
Rainforest Alliance and other partners Global Sustainable Tourism Criteria Partnership				X			X	X				X			X	An initiative of the Rainforest Alliance, the UN Environmental Programme, UN Foundation and the UN World Tourism Organization, it involves various industry associations and NGOs. The Sustainable Tourism Criteria are intended to be the basis for a common understanding of what sustainable tourism means. www.sustainabletourismcriteria.org

3796

3797 # Annex B
3798 (informative)
3799
3800 # Abbreviated terms

3801 **APR** annual percentage rate

3802 **CH$_4$** methane

3803 **CO$_2$** carbon dioxide

3804 **GHG** greenhouse gas

3805 **HIV**/**AIDS** Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome

3806 **ILO** International Labour Organization

3807 **MDG** Millennium Development Goals

3808 **NGO** non-governmental organization

3809 **NO$_x$** nitrogen oxides

3810 **PBTs** persistent**,** bioaccumulative and toxic substances

3811 **POPs** persistent organic pollutants

3812 **SMO** small and medium-sized organizations

3813 **VOCs** volatile organic compounds

3814 **UNFCCC** United Nations Framework Convention on Climate Change
3815

3816 **Bibliography**

3817 *The following ISO standards and/or authoritative instruments will be included in the Bibliography and*
3818 *appropriately cross-referenced as part of the post-Copenhagen editing process (see also suggested additions*
3819 *in the body of the text):*

3820 — *ISO 14001, Environmental management systems - Requirements with guidance for use*

3821 — *ISO 14004*

3822 — *African Union Convention on Preventing and Combating Corruption, 2003*

3823 — *Organization of American States (OAS) Inter-American Convention against Corruption, 1996*

3824 — *Council of Europe Criminal Law Convention on Corruption, 1998*

3825 — *Council of Europe Civil Law Convention on Corruption, 1999*

3826 — *The European Union Convention on the Fight against Corruption Involving Officials of the European*
3827 *Communities or Officials of Member States, 1997*

3828 — *World Organisation for Animal Health (OIE): Terrestrial Animal Health Code, Section 7 Animal Welfare.*
3829 *2009*

3830 — *Replace reference to outdated ILO Convention and Recommendation (DIS line 1433) with reference to*
3831 *updated ILO Holidays with Pay Convention No. 132.*
3832

3833 [1] ISO 9000, *Quality management systems – Fundamentals and vocabulary*

3834 [2] ISO 9001, *Quality management systems – Requirements*

3835 [3] ISO 9004, *Quality management systems – Guidelines for performance improvements*

3836 [4] ISO 10001, *Quality management: Customer satisfaction--Guidelines for codes of conduct*

3837 [5] ISO 10002, *Quality management: Customer satisfaction--Guidelines for complaints handling in*
3838 *organizations*

3839 [6] ISO 10003, *Quality management – Customer satisfaction – Guidelines for dispute resolution external*
3840 *to organizations*

3841 [7] ISO 14020, *Environmental labels and declarations – General principles.*

3842 [8] ISO 14021, *Environmental labels and declarations – Self-declared environmental claims*

3843 [9] ISO 14024, *Environmental labels and declarations – Type I environmental labelling – Principles and*
3844 *procedures*

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3846 *and procedures*

3847 [11] ISO 19011, *Guidelines for quality and/or environmental management systems auditing*

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