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ISO 26000

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Guidance on social responsibility

Lignes directrices relatives à la responsabilité sociétale

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Foreword

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

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

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

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

ISO 26000 was prepared by ISO/TMB Working Group on Social Responsibility.

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

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Introduction

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

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

— its competitive advantage;

— its reputation;

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

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

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

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

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

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

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

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

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

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

Reference to any voluntary initiative or tool in Annex A of this International Standard does not imply that ISO endorses or gives special status to that initiative or tool.

Table 1 — ISO 26000 outline

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

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Table 2 — Core subjects and issues of social responsibility

Core subjects and issues	Addressed in sub-clause
Core subject: Organizational governance	**6.2**
Core subject: Human rights	**6.3**
Issue 1: Due diligence	**6.3.3**
Issue 2: Human rights risk situations	**6.3.4**
Issue 3: Avoidance of complicity	**6.3.5**
Issue 4: Resolving grievances	**6.3.6**
Issue 5: Discrimination and vulnerable groups	**6.3.7**
Issue 6: Civil and political rights	**6.3.8**
Issue 7: Economic, social and cultural rights	**6.3.9**
Issue 8: Fundamental principles and rights at work	**6.3.10**
Core subject: Labour practices	**6.4**
Issue 1: Employment and employment relationships	**6.4.3**
Issue 2: Conditions of work and social protection	**6.4.4**
Issue 3: Social dialogue	**6.4.5**
Issue 4: Health and safety at work	**6.4.6**
Issue 5: Human development and training in the workplace	**6.4.7**
Core subject: The environment	**6.5**
Issue 1: Prevention of pollution	**6.5.3**
Issue 2: Sustainable resource use	**6.5.4**
Issue 3: Climate change mitigation and adaptation	**6.5.5**
Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	**6.5.6**
Core subject: Fair operating practices	**6.6**
Issue 1: Anti-corruption	**6.6.3**
Issue 2: Responsible political involvement	**6.6.4**
Issue 3: Fair competition	**6.6.5**
Issue 4: Promoting social responsibility in the value chain	**6.6.6**
Issue 5: Respect for property rights	**6.6.7**
Core subject: Consumer issues	**6.7**
Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	**6.7.3**
Issue 2: Protecting consumers' health and safety	**6.7.4**
Issue 3: Sustainable consumption	**6.7.5**
Issue 4: Consumer service, support, and complaint and dispute resolution	**6.7.6**
Issue 5: Consumer data protection and privacy	**6.7.7**
Issue 6: Access to essential services	**6.7.8**
Issue 7: Education and awareness	**6.7.9**
Core subject: Community involvement and development	**6.8**
Issue 1: Community involvement	**6.8.3**
Issue 2: Education and culture	**6.8.4**
Issue 3: Employment creation and skills development	**6.8.5**
Issue 4: Technology development and access	**6.8.6**
Issue 5: Wealth and income creation	**6.8.7**
Issue 6: Health	**6.8.8**
Issue 7: Social investment	**6.8.9**

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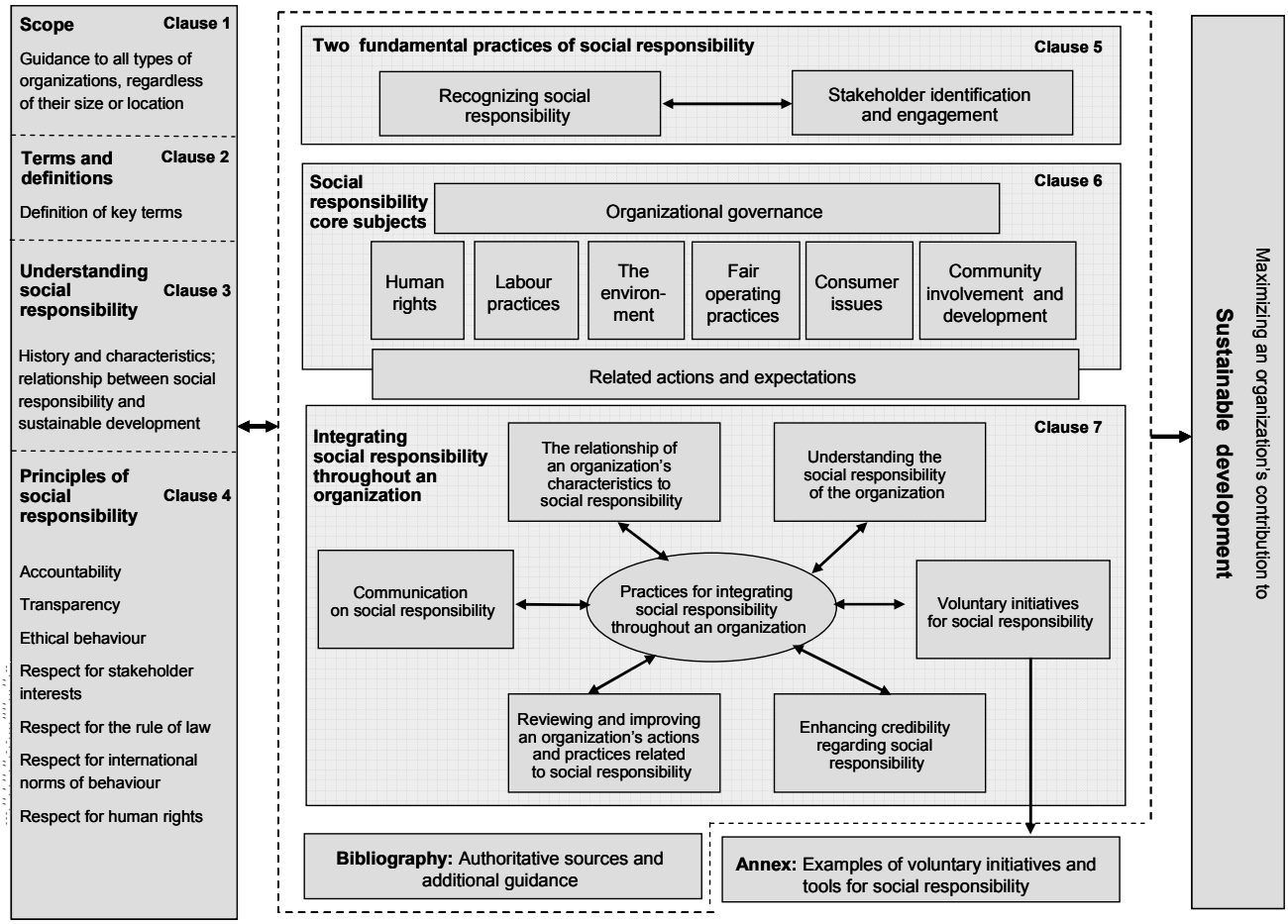

Figure 1 — Schematic overview of ISO 26000

Figure 1 provides an overview of ISO 26000, and is intended to assist organizations in understanding how to use this standard. The following points provide guidance on using this standard.

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

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

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

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

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

Box 1 — Summary information to assist users of this International Standard

ISO defines a standard as a document, established by consensus and approved by a recognized body that provides, for common and repeated use, rules, guidelines or characteristics for activities or their results, aimed at the achievement of the optimum degree of order in a given context (ISO/IEC Guide 2:2004 [39], definition 3.2).

ISO terminology (based on ISO/IEC Directives, Part 2, 2004, Annex H)

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

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

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

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

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

Purpose of informative annex (based on ISO/IEC Directives, Part 2, 2004, 6.4.1)

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

Bibliography

The Bibliography, which is an integral part of this International Standard, provides information to identify and locate the documents referenced in the text. It consists of references to international instruments that are considered authoritative sources for the recommendations in this International Standard. These instruments may contain additional useful guidance and information; ISO 26000 users are encouraged to consult them to better understand and implement social responsibility. References are shown in the text by superscript numbers in square brackets.

NOTE Reference numbers are not assigned in the order of the documents' appearance in the text. ISO documents are listed first; then the remaining documents are listed in alphabetical order of the issuing organization.

Text boxes

Text boxes provide supplementary guidance or illustrative examples. Text in boxes should not be considered less important than other text.

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Guidance on social responsibility

1 Scope

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

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

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

c) principles and practices relating to social responsibility;

d) the core subjects and issues of social responsibility;

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

f) identifying and engaging with stakeholders; and

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

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

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

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

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

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

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2 Terms and definitions

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

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

2.2
consumer
individual member of the general public purchasing or using property, products or services for private purposes

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

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

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

NOTE Employee is a narrower term than **worker** (2.27).

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

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

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

2.8
gender equality
equitable treatment for women and men

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

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

2.10
initiative for social responsibility
initiative
programme or activity expressly devoted to meeting a particular aim related to **social responsibility** (2.18)

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

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

NOTE 1 Intergovernmental agreements include treaties and conventions.

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

NOTE 3 International norms of behaviour evolve over time.

2.12
organization
entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives

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

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

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

2.14
principle
fundamental basis for decision making or behaviour

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

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

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

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

2.18
social responsibility
responsibility of an **organization** (2.12) for the **impacts** (2.9) of its decisions and activities on society and the **environment** (2.6), through transparent and **ethical behaviour** (2.7) that

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

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

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

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

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NOTE 1 Activities include products, services and processes.

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

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

NOTE 1 The ability to influence does not, in itself, imply a responsibility to exercise influence.

NOTE 2 Where this term appears in this International Standard, it is always intended to be understood in the context of the guidance in 5.2.3 and 7.3.3.

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

2.21
stakeholder engagement
activity undertaken to create opportunities for dialogue between an **organization** (2.12) and one or more of its **stakeholders** (2.20), with the aim of providing an informed basis for the organization's decisions

2.22
supply chain
sequence of activities or parties that provides **products** (2.15) or **services** (2.16) to the **organization** (2.12)

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

2.23
sustainable development
development that meets the needs of the present without compromising the ability of future generations to meet their own needs

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

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

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

NOTE 1 Parties that provide value include suppliers, outsourced **workers** (2.27), contractors and others.

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

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

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

3 Understanding social responsibility

3.1 The social responsibility of organizations: Historical background

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

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

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

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

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

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

3.2 Recent trends in social responsibility

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

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

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

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

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

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

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

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

3.3 Characteristics of social responsibility

3.3.1 General

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

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

3.3.2 The expectations of society

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

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

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

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3.3.3 The role of stakeholders in social responsibility

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

3.3.4 Integrating social responsibility

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

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

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

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

Box 2 — Gender equality and social responsibility

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following considerations may be of assistance. SMOs should:

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

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

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

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

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

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

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

3.3.5 Relationship between social responsibility and sustainable development

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

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

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

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

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

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

3.4 The state and social responsibility

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

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

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

4 Principles of social responsibility

4.1 General

This clause provides guidance on seven principles of social responsibility.

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

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

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

4.2 Accountability

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

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

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

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

An organization should account for:

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

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

4.3 Transparency

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

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

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

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

An organization should be transparent regarding:

— the purpose, nature and location of its activities;

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

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

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

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

— the sources, amounts and application of its funds;

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

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

4.4 Ethical behaviour

The principle is: an organization should behave ethically.

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

An organization should actively promote ethical behaviour by:

— identifying and stating its core values and principles;

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

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

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

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

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

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

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

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

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

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

4.5 Respect for stakeholder interests

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

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

An organization should:

— identify its stakeholders;

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

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

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

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

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

4.6 Respect for the rule of law

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

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

An organization should:

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

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

— keep itself informed of all legal obligations; and

— periodically review its compliance with applicable laws and regulations.

4.7 Respect for international norms of behaviour

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

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

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

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

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

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

Box 4 — Understanding complicity

Complicity has both legal and non-legal meanings.

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

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

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

4.8 Respect for human rights

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

An organization should:

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

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

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

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

5 Recognizing social responsibility and engaging stakeholders

5.1 General

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

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

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

5.2 Recognizing social responsibility

5.2.1 Impacts, interests and expectations

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

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

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

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

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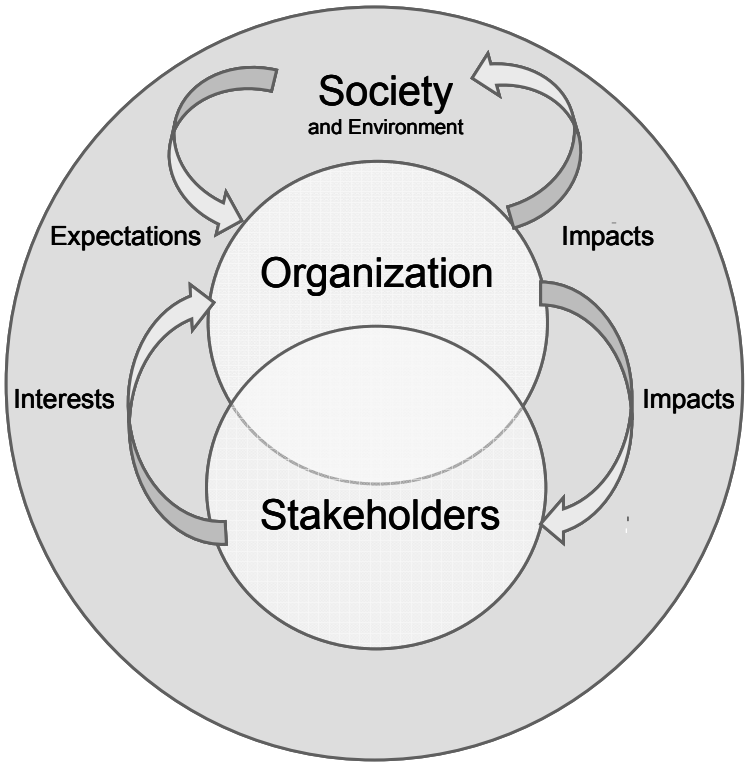

NOTE Stakeholders may have an interest that is not consistent with the expectations of society.

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

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

5.2.2 Recognizing the core subjects and relevant issues of social responsibility

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

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

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

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

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

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

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

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

5.2.3 Social responsibility and an organization's sphere of influence

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

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

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

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

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

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

5.3 Stakeholder identification and engagement

5.3.1 General

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

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5.3.2 Stakeholder identification

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

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

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

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

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

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

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

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

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

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

— To whom does the organization have legal obligations?

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

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

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

— Who can help the organization address specific impacts?

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

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— Who would be disadvantaged if excluded from the engagement?

— Who in the value chain is affected?

5.3.3 Stakeholder engagement

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

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

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

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

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

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

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

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

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

— contribute to continuous learning by the organization;

— fulfil legal obligations (for instance to employees);

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

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

— increase transparency of its decisions and activities; and

— form partnerships to achieve mutually beneficial objectives.

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

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

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

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

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

6 Guidance on social responsibility core subjects

6.1 General

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

— organizational governance;

— human rights;

— labour practices;

— the environment;

— fair operating practices;

— consumer issues; and

— community involvement and development.

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

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

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

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

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

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

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

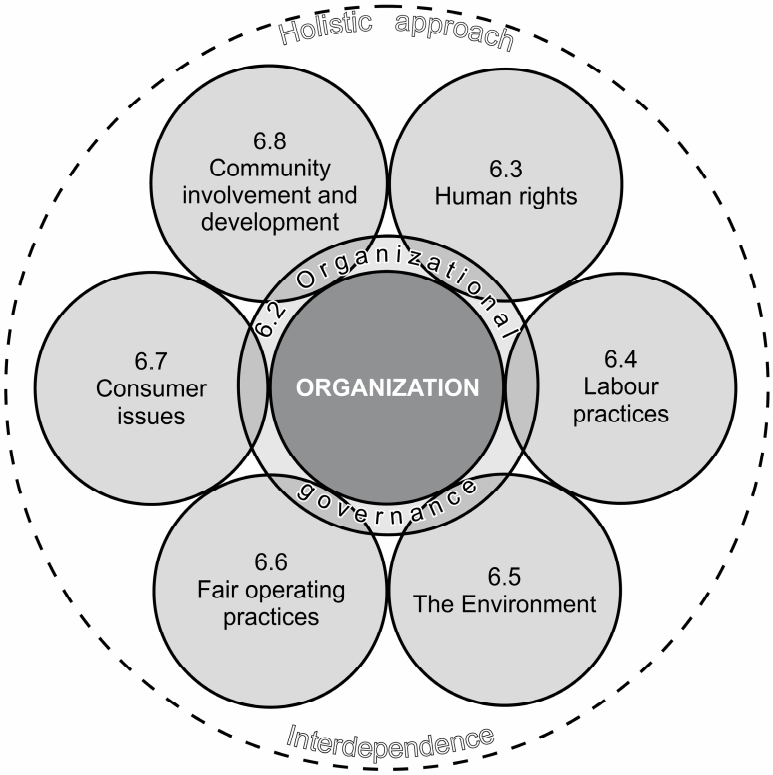

Figure 3 — The seven core subjects

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

Box 5 — Benefits of social responsibility for an organization

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

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

— improving the organization's risk management practices;

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

— supporting an organization's social licence to operate;

— generating innovation;

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

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

— enhancing employee loyalty, involvement, participation and morale;

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

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

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

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

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

6.2 Organizational governance

6.2.1 Overview of organizational governance

6.2.1.1 Organizations and organizational governance

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

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

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

6.2.1.2 Organizational governance and social responsibility

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

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

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

6.2.2 Principles and considerations

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

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

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

6.2.3 Decision-making processes and structures

6.2.3.1 Description of the issue

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

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

6.2.3.2 Related actions and expectations

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

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

— demonstrate leadership commitment and accountability;

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

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

— use financial, natural and human resources efficiently;

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

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

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

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

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

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

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

6.3 Human rights

6.3.1 Overview of human rights

6.3.1.1 Organizations and human rights

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

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

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

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

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

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

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6.3.1.2 Human rights and social responsibility

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

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

6.3.2 Principles and considerations

6.3.2.1 Principles

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

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

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

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

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

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

6.3.2.2 Considerations

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

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

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

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

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for greater influence will depend on the particular circumstances, some specific to the organization and some specific to the context in which it is operating. However, organizations should always consider the potential for negative or unintended consequences when seeking to influence other organizations.

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

6.3.3 Human rights issue 1: Due diligence

6.3.3.1 Description of the issue

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

6.3.3.2 Related actions and expectations

Because due diligence applies to all core subjects, including human rights, further guidance on due diligence may be found in 7.3.1. Specific to human rights, a due diligence process should, in a manner that is appropriate to the organization's size and circumstances, include the following components:

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

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

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

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

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

6.3.4 Human rights issue 2: Human rights risk situations

6.3.4.1 Description of the issue

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

— conflict [129] or extreme political instability, failure of the democratic or judicial system, absence of political or civil rights;

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

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

— proximity of operations to communities of indigenous peoples [75][154];

— activities that can affect or involve children [81][82][116][117][135][147][148];

— a culture of corruption;

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

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

6.3.4.2 Related actions and expectations

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

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

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

6.3.5 Human rights issue 3: Avoidance of complicity

6.3.5.1 Description of the issue

Complicity has both legal and non-legal meanings.

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

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

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

While their boundaries are imprecise and evolving, three forms of complicity can be described.

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

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

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

6.3.5.2 Related actions and expectations

One prominent area with the potential to create complicity in human rights abuses relates to security arrangements. In this regard, among other things, an organization should verify that its security arrangements respect human rights and are consistent with international norms and standards for law enforcement. Security personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to

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standards of human rights, and complaints about security procedures or personnel should be addressed and investigated promptly and, where appropriate, independently. Moreover, an organization should exercise due diligence to ensure that it is not participating in, facilitating or benefiting from human rights violations committed by public security forces.

In addition, an organization should:

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

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

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

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

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

— avoid relationships with entities engaged in anti-social activities.

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

6.3.6 Human rights issue 4: Resolving grievances

6.3.6.1 Description of the issue

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

6.3.6.2 Related actions and expectations

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

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

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

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

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

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

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

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

6.3.7 Human rights issue 5: Discrimination and vulnerable groups

6.3.7.1 Description of the issue

Discrimination involves any distinction, exclusion or preference that has the effect of nullifying equality of treatment or opportunity, where that consideration is based on prejudice rather than a legitimate ground. Illegitimate grounds for discrimination include but are not limited to: race, colour, gender, age, language, property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds, disability, pregnancy, belonging to an indigenous people, trade union affiliation, political affiliation or political or other opinion. Emerging prohibited grounds also include marital or family status, personal relationships and health status such as HIV/AIDS status. The prohibition of discrimination is one of the most fundamental principles of international human rights law [71][78][133][134][136][137][138][139][141][143][149][150][156].

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

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

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

6.3.7.2 Related actions and expectations

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

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

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

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

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

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

— **Women and girls** comprise half of the world population, but they are frequently denied access to resources and opportunities on equal terms with men and boys. Women have the right to enjoy all human rights without discrimination, including in education, employment and economic and social activities as well as the right to decide on marriage and family matters and the right to make decisions over their own reproductive health. An organization's policies and activities should have due regard for women's rights and promote the equal treatment of women and men in the economic, social and political spheres [133][149].

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

— **Children** are particularly vulnerable, in part because of their dependent status. In taking action that can affect children, primary consideration should be given to the best interests of the child. The principles of the Convention on the Rights of the Child, which include non-discrimination, a child's right to life, survival, development and free expression, should always be respected and taken into account [81][82][116][117][135][147][148]. Organizations should have policies to prevent their employees engaging in sexual and other forms of exploitation of children.

— **Indigenous peoples** can be considered a vulnerable group because they have experienced systemic discrimination that has included colonization, dispossession from their lands, separate status from other citizens, and violations of their human rights. Indigenous peoples enjoy collective rights, and individuals belonging to indigenous peoples share universal human rights, in particular the right to equal treatment and opportunity. The collective rights include: self-determination (which means the right to determine their identity, their political status and the way they want to develop); access to and management of traditional land, water and resources; maintaining and enjoying their customs, culture, language and traditional knowledge free from discrimination; and managing their cultural and intellectual property [75][154]. An organization should recognize and respect the rights of indigenous peoples when carrying out its decisions and activities. An organization should recognize and respect the principle of non-discrimination and the rights of individuals belonging to an indigenous people when carrying out decisions and activities.

— **Migrants, migrant workers** and their families may also be vulnerable owing to their foreign or regional origin, particularly if they are irregular or undocumented migrants. An organization should respect their rights and contribute to promoting a climate of respect for the human rights of migrants, migrant workers and their families [78][79][80][142].

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

— **People discriminated against on the basis of race.** People are discriminated against because of their race, cultural identity and ethnic origin. There is a history of rights abuse justified by the wrongful notion that some people are inferior because of their skin colour or culture. Racism is often present in regions with a history of slavery or oppression of one racial group by another [141][150][156].

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— **Other vulnerable groups** include, for example, the elderly, the displaced, the poor, illiterate people, 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 issue

Civil and political rights include absolute rights such as the right to life, the right to a life with dignity, the right to freedom from torture, the right to security of person, the right to own property, liberty and integrity of the person, and the right to due process of law and a fair hearing when facing criminal charges. They further include freedom of opinion and expression, freedom of peaceful assembly and association, freedom to adopt and practise a religion, freedom to hold beliefs, freedom from arbitrary interference with privacy, family, home or correspondence, freedom from attacks on honour or reputation, the right of access to public services and the right to take part in elections [143][152].

6.3.8.2 Related actions and expectations

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

— life of individuals;

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

— freedom of peaceful assembly and of association;

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

— the right to own property, alone or in association with others, and freedom from being arbitrarily deprived of property; and

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

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

6.3.9.1 Description of the issue

Every person, as a member of society, has economic, social and cultural rights necessary for his or her dignity and personal development. These include the right to: education; work in just and favourable conditions; freedom of association; an adequate standard of health; a standard of living adequate for the physical and mental health and well-being of himself or herself and his or her family; food, clothing, housing, medical care and necessary social protection, such as security in the event of unemployment, sickness, disability, death of spouse, old age or other lack of livelihood in circumstances beyond his or her control; the practice of a religion and culture; and genuine opportunities to participate without discrimination in decision making that supports positive practices and discourages negative practices in relation to these rights [144].

6.3.9.2 Related actions and expectations

To respect these rights, an organization has a responsibility to exercise due diligence to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of such rights. The following are examples of what an organization should do to respect these rights. An organization should assess the possible impacts of its decisions, activities, products and services, as well as new projects, on these rights, including the rights of the local population. Further, it should neither directly nor indirectly limit or deny access to an essential product or resource, such as water. For example, production processes should not

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compromise the supply of scarce drinking water resources. Organizations should, where appropriate, consider adopting or maintaining specific policies to ensure the efficient distribution of essential goods and services where this distribution is endangered.

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

An organization may consider, for example:

— facilitating access to, and where possible providing support and facilities for, education and lifelong learning for community members;

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

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

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

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

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

6.3.10.1 General

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

6.3.10.2 Description of the issue

The International Labour Organization (ILO) has identified fundamental rights at work [54]. These include:

— freedom of association and effective recognition of the right to collective bargaining;

— the elimination of all forms of forced or compulsory labour;

— the effective abolition of child labour; and

— the elimination of discrimination regarding employment and occupation.

6.3.10.3 Related actions and expectations

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

— **freedom of association and collective bargaining** [62][103] Workers and employers, without distinction whatsoever, have the right to establish and, subject only to the rules of the organization concerned, to join organizations of their own choosing without previous authorization. Representative organizations formed or joined by workers should be recognized for purposes of collective bargaining. Terms and conditions of employment may be fixed by voluntary collective negotiation where workers so choose. Workers' representatives should be given appropriate facilities that will enable them to do their work effectively and allow them to perform their role without interference. Collective agreements should include provisions for the settlement of disputes. Workers' representatives should be provided with information required for meaningful negotiations. (See 6.4 for further information on freedom of association and on how freedom of association and collective bargaining relate to social dialogue.)

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— **forced labour** [49][60] An organization should not engage in or benefit from any use of forced or compulsory labour. No work or service should be exacted from any person under the threat of any penalty or when the work is not conducted voluntarily. An organization should not engage or benefit from prison labour, unless the prisoners have been convicted in a court of law and their labour is under the supervision and control of a public authority. Further, prison labour should not be used by private organizations unless performed on a voluntary basis, as evidenced by, among other things, fair and decent conditions of employment.

— **equal opportunities and non-discrimination** [55][57][58] An organization should confirm that its employment policies are free from discrimination based on race, colour, gender, religion, national extraction, social origin, political opinion, age, or disability. Emerging prohibited grounds also include marital or family status, personal relationships, and health status such as HIV/AIDS status. These are in line with the general principle that hiring policies and practices, earnings, employment conditions, access to training and promotion, and termination of employment should be based only on the requirements of the job. Organizations should also take steps to prevent harassment in the workplace by:

  — regularly assessing the impact of its policies and activities on promotion of equal opportunities and non-discrimination;

  — taking positive actions to provide for the protection and advancement of vulnerable groups; this might include establishing workplaces for persons with disabilities to help them earn a living under suitable conditions, and establishing or participating in programmes that address issues such as promotion of employment for youth and older workers, equal employment opportunities for women and more balanced representation of women in senior positions.

— **child labour** [81][82][116][117] The minimum age for employment is determined through international instruments (see Box 7). Organizations should not engage in or benefit from any use of child labour. If an organization has child labour in its operations or within its sphere of influence, it should, as far as possible, ensure not only that the children are removed from work, but also that they are provided with appropriate alternatives, in particular, education. Light work that does not harm a child or interfere with school attendance or with other activities necessary to a child's full development (such as recreational activities) is not considered child labour.

Box 7 — Child labour

ILO Conventions [81][116] provide the framework for national law to prescribe a minimum age for admission to employment or work that must not be less than the age for completing compulsory schooling, and in any case not less than 15 years. In countries where economic and educational facilities are less well developed, the minimum age may be as low as 14 years. Exception may also be made from 13 or 12 years for “light work” [81][82]. The minimum age for hazardous work — work that is likely to harm the health, safety or morals of the child as a consequence of its nature or the circumstances under which it is carried out — is 18 years for all countries [116][117] (see table below).

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

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

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

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

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

6.4 Labour practices

6.4.1 Overview of labour practices

6.4.1.1 Organizations and labour practices

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

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

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

Box 8 — The International Labour Organization

The International Labour Organization (ILO) is a United Nations agency with a tripartite structure (governments, workers and employers) that was established for the purpose of setting international labour standards. These minimum standards are legal instruments setting out universal basic principles and rights at work. They pertain to workers everywhere, working in any type of organization, and are intended to prevent unfair competition based on exploitation and abuse. ILO standards are developed by tripartite negotiation at the international level among governments, workers and employers, and are adopted by a vote of the three constituents.

ILO instruments are kept up to date through a review process and through the jurisprudence of a formal supervisory mechanism that interprets the meaning and proper application of ILO standards. ILO Conventions and Recommendations, together with the ILO Declaration on Fundamental Principles and Rights at Work 1998 [54] and the ILO's Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy 1977 (last revised 2006) [74], constitute the most authoritative guidance regarding labour practices and some other important social issues.

The ILO seeks to promote opportunities for women and men to obtain decent and productive work, which it defines as work performed in conditions of freedom, equity, security and human dignity.

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6.4.1.2 Labour practices and social responsibility

The creation of jobs, as well as wages and other compensation paid for work performed, are among an organization's most important economic and social contributions. Meaningful and productive work is an essential element in human development; standards of living are improved through full and secure employment. Its absence is a primary cause of social problems. Labour practices have a major impact on respect for the rule of law and on the sense of fairness present in society: socially responsible labour practices are essential to social justice, stability and peace [67].

6.4.2 Principles and considerations

6.4.2.1 Principles

A fundamental principle in the ILO's 1944 Declaration of Philadelphia [72] is that labour is not a commodity. This means that workers should not be treated as a factor of production and subjected to the same market forces that apply to commodities. The inherent vulnerability of workers and the need to protect their basic rights is reflected in the Universal Declaration of Human Rights and the International Covenant on Economic, Social and Cultural Rights [144][156]. The principles involved include the right of everyone to earn a living by freely chosen work, and the right to just and favourable conditions of work.

6.4.2.2 Considerations

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

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

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

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

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

Labour laws and practices will vary from country to country.

Where governments have failed to legislate, an organization should abide by the principles underlying these international instruments. Where the law is adequate, an organization should abide by the law, even if government enforcement is inadequate.

It is important to distinguish between the government's role as the organ of state and its role as an employer. Government bodies or state-owned organizations have the same responsibilities for their labour practices as other organizations.

6.4.3 Labour practices issue 1: Employment and employment relationships

6.4.3.1 Description of the issue

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

Every country provides a legal framework that regulates the relationship between employers and employees. Although the precise tests and criteria to determine whether an employment relationship exists vary from one

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country to another, the fact that the power of the contracting parties is not equal and that employees therefore require additional protection is universally accepted, and forms the basis for labour law.

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

Not all work is performed within an employment relationship. Work and services are also performed by men and women who are self-employed; in these situations the parties are considered independent of each other and have a more equal and commercial relationship. The distinction between employment and commercial relationships is not always clear and is sometimes wrongly labelled, with the consequence that workers do not always receive the protections and rights that they are entitled to receive. It is important for both society and the individual performing work that the appropriate legal and institutional framework be recognized and applied. Whether work is performed under an employment contract or a commercial contract, all parties to a contract are entitled to understand their rights and responsibilities and to have appropriate recourse in the event that the terms of the contract are not respected [56].

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

6.4.3.2 Related actions and expectations

An organization should:

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

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

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

— provide reasonable notice, timely information and, jointly with worker representatives where they exist, consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its operations, such as closures that affect employment [107][108];

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

— eliminate any arbitrary or discriminatory dismissal practices [107][108];

— protect personal data and privacy of workers [52];

— take steps to ensure that work is contracted or sub-contracted only to organizations that are legally recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide decent working conditions. An organization should use only those labour intermediaries who are legally recognized and where other arrangements for the performance of work confer legal rights on those performing the work [95][96]. Home workers should not be treated worse than other wage earners [68];

— not benefit from unfair, exploitative or abusive labour practices of its partners, suppliers or subcontractors, including home workers. An organization should make reasonable efforts to encourage organizations in its sphere of influence to follow responsible labour practices, recognizing that a high level of influence is likely to correspond to a high level of responsibility to exercise that influence. Depending upon the situation and influence, reasonable efforts could include: establishing contractual obligations on suppliers and subcontractors; making unannounced visits and inspections; and exercising due diligence in supervising contractors and intermediaries. Where suppliers and subcontractors are expected to comply

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with a code of labour practice, the code should be consistent with the Universal Declaration of Human Rights and the principles underlying applicable ILO labour standards (see 5.2.3 for additional information about responsibilities in the sphere of influence); and

— where operating internationally, endeavour to increase the employment, occupational development, promotion and advancement of nationals of the host country. This includes sourcing and distributing through local enterprises where practicable [74].

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

6.4.4.1 Description of the issue

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

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

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

6.4.4.2 Related actions and expectations

An organization should:

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

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

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

— provide decent conditions of work with regard to wages [83][84][97][98], hours of work [61][65][66][85][86][102], weekly rest, holidays [63][64][109][110][111], health and safety, maternity protection [76][77][106] and ability to combine work with family responsibilities [114][115];

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

— provide conditions of work for all workers that permit, to the greatest extent possible, work-life balance and are comparable with those offered by similar employers in the locality concerned [74];

— provide wages and other forms of remuneration in accordance with national laws, regulations or collective agreements. An organization should pay wages at least adequate for the needs of workers and their families. In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups. It should also consider economic factors, including requirements of economic development, levels of productivity and the desirability of attaining and maintaining a high level of employment. In determining wages and working conditions that reflect these considerations, an organization should bargain collectively with its workers or their representatives, in particular trade unions, where they so wish, in accordance with national systems for collective bargaining [74][103];

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— provide equal pay for work of equal value [57][58];

— pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by laws, regulations or collective agreements [97][98][99];

— comply with any obligation concerning the provision of social protection for workers in the country of operation [74];

— respect the right of workers to adhere to normal or agreed working hours established in laws, regulations or collective agreements. It should also provide workers with weekly rest and paid annual leave [63][64][109][110];

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

— compensate workers for overtime in accordance with laws, regulations or collective agreements. When requesting workers to work overtime, an organization should take into account the interests, safety and well-being of the workers concerned and any hazard inherent in the work. An organization should comply with laws and regulations prohibiting mandatory and non-compensated overtime [83][84][97][98][99], and always respect the basic human rights of workers concerning forced labour [60].

6.4.5 Labour practices issue 3: Social dialogue

6.4.5.1 Description of the issue

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

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

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

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

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

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

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

6.4.5.2 Related actions and expectations

An organization should [53][59][113]:

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

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

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

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

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

— refrain from encouraging governments to restrict the exercise of the internationally recognized rights of freedom of association and collective bargaining. For example, organizations should avoid locating a subsidiary or sourcing from companies located in specialized industrial zones where freedom of association is restricted or prohibited, even if national regulation recognizes that right, and they should refrain from participating in incentive schemes based on such restrictions.

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

6.4.6 Labour practices issue 4: Health and safety at work

6.4.6.1 Description of the issue

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

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

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6.4.6.2 Related actions and expectations

An organization should [50][51][70][72][86][87][88][89][90][99][100][101][103][104][105][112]:

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

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

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

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

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

— record and investigate all health and safety incidents and problems in order to minimize or eliminate them;

— address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, inexperienced or younger workers;

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

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

— provide adequate training to all personnel on all relevant matters;

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

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

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

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

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

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

  — report health and safety matters to the appropriate authorities;

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

  — be free of the threat of reprisals for doing any of these things [18][19][36][38][55][56][57][58][68][69][72][73][80].

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Box 9 — Joint labour-management health and safety committees

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

— gather information;

— develop and disseminate safety manuals and training programmes;

— report, record and investigate accidents; and

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

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

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

6.4.7.1 Description of the issue

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

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

6.4.7.2 Related actions and expectations

An organization should [69][70][74][91][92][93][94]:

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

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

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

6.5 The environment

6.5.1 Overview of the environment

6.5.1.1 Organizations and the environment

The decisions and activities of organizations invariably have an impact on the environment no matter where the organizations are located. These impacts may be associated with the organization's use of resources, the

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location of the activities of the organization, the generation of pollution and wastes, and the impacts of the organization's activities on natural habitats. To reduce their environmental impacts, organizations should adopt an integrated approach that takes into consideration the direct and indirect economic, social, health and environmental implications of their decisions and activities.

6.5.1.2 The environment and social responsibility

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

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

Relevant technical tools, such as standards from the ISO 14000 series of standards [7][8][9][10][11][12][13][14][15][16][17][18][19][20][21][22][23][24][25][26][27][28][29][30][31][32][33], can be used as an overall framework to assist an organization in addressing environmental issues in a systematic manner and should be considered when evaluating environmental performance, quantifying and reporting greenhouse gas emissions, and in life cycle assessment, design for the environment, environmental labelling and environmental communication.

6.5.2 Principles and considerations

6.5.2.1 Principles

An organization should respect and promote the following environmental principles:

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

— **precautionary approach** This is drawn from the Rio Declaration on Environment and Development [158] and subsequent declarations and agreements [130][145][172], which advance the concept that where there are threats of serious or irreversible damage to the environment or human health, lack of full scientific certainty should not be used as a reason for postponing cost-effective measures to prevent environmental degradation or damage to human health. When considering the cost-effectiveness of a measure, an organization should consider the long-term costs and benefits of that measure, not only the short-term costs to that organization;

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

— **polluter pays** An organization should bear the cost of pollution caused by its activities according to either the extent of the environmental impact on society and the remedial action required, or the degree to which the pollution exceeds an acceptable level (see Principle 16 of the Rio Declaration [158]). An organization should endeavour to internalize the cost of pollution and quantify the economic and environmental benefits of preventing pollution in preference to mitigating its impacts based on the

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"polluter pays" principle. An organization may choose to co-operate with others to develop economic instruments such as contingency funds to cope with costs of major environmental incidents.

6.5.2.2 Considerations

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

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

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

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

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

— **use of environmentally sound technologies and practices** An organization should seek to adopt and, where appropriate, promote the development and diffusion of environmentally sound technologies and services (see Principle 9 of the Rio Declaration [158]);

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

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

6.5.3 Environmental issue 1: Prevention of pollution

6.5.3.1 Description of the issue

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

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

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

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

— **use and disposal of toxic and hazardous chemicals** An organization utilizing or producing toxic and hazardous chemicals (both naturally occurring and man-made) can adversely affect ecosystems and human health through acute (immediate) or chronic (long-term) impacts resulting from emissions or releases. These can affect individuals differently, depending on age and gender; and

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

6.5.3.2 Related actions and expectations

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

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

— identify the sources of pollution and waste related to its activities;

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

— implement measures aimed at preventing pollution and waste, using the waste management hierarchy, and ensuring proper management of unavoidable pollution and waste [118];

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

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

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

— systematically identify and avoid the use:

  — of banned chemicals defined by national law or of unwanted chemicals listed in international conventions; and

  — where possible, of chemicals identified by scientific bodies or any other stakeholder with reasonable and verifiable grounds as being of concern. An organization should also seek to prevent use of such chemicals by organizations within its sphere of influence. Chemicals to avoid include, but are not limited to: ozone-depleting substances [166], persistent organic pollutants (POPs) [172] and chemicals covered under the Rotterdam Convention [173], hazardous chemicals and pesticides (as defined by

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the World Health Organization), chemicals defined as carcinogenic (including exposure to smoke from tobacco products) or mutagenic, and chemicals that affect reproduction, are endocrine disrupting, or persistent, bio-accumulative and toxic (PBTs) or very persistent and very bio-accumulative (vPvBs);

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

6.5.4 Environmental issue 2: Sustainable resource use

6.5.4.1 Description of the issue

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

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

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

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

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

6.5.4.2 Related actions and expectations

In relation to all its activities an organization should:

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

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

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

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

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

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

— promote sustainable procurement;

— consider adopting extended producer responsibility; and

— 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 emissions of greenhouse gases (GHG) 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 [48]. 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;

— measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards [47] (see also Annex A for examples of initiatives and tools addressing GHG emissions);

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

— review the quantity and type of significant fuels usage within the organization and implement programmes to improve efficiency and effectiveness [146]. A 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

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— 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.

6.5.5.2.2 Climate change adaptation

To reduce vulnerability to climate change, an organization should:

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

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

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

Box 10 — Examples of climate change adaptation actions

Examples of actions to adapt to changing climate conditions include:

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

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

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

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

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

6.5.6.1 Description of the issue

Since the 1960s, human activity has changed ecosystems more rapidly and extensively than in any comparable period in history. Rapidly growing demand for natural resources has resulted in a substantial and often irreversible loss of habitat and diversity of life on earth [119]. Vast areas – both urban and rural – have been transformed by human action.

An organization can become more socially responsible by acting to protect the environment and restore natural habitats and the various functions and services that ecosystems provide (such as food and water, climate regulation, soil formation and recreational opportunities) [119]. Key aspects of this issue include:

— **valuing and protecting biodiversity** Biodiversity is the variety of life in all its forms, levels and combinations; it includes ecosystem diversity, species diversity and genetic diversity [167]. Protecting biodiversity aims to ensure the survival of terrestrial and aquatic species, genetic diversity and natural ecosystems [168][169];

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

— **using land and natural resource sustainably** An organization's land-use projects may protect or degrade habitat, water, soils and ecosystems [170][171]; and

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

6.5.6.2 Related actions and expectations

In relation to all its activities an organization should:

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

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

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

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

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

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

— incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works [128][169];

— adopt sustainable agricultural, fishing, and forestry practices including aspects related to animal welfare, for example, as defined in leading standards and certification schemes [37][175];

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

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

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

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6.6 Fair operating practices

6.6.1 Overview of fair operating practices

6.6.1.1 Organizations and fair operating practices

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

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

6.6.1.2 Fair operating practices and social responsibility

In the area of social responsibility, fair operating practices concern the way an organization uses its relationships with other organizations to promote positive outcomes. Positive outcomes can be achieved by providing leadership and promoting the adoption of social responsibility more broadly throughout 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) involving public officials or people 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 [41][44][45][46][120][121][131].

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 its leadership sets an example for anti-corruption and provides commitment, encouragement and oversight for implementation of the anti-corruption policies;

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

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— 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 and 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.

6.6.4 Fair operating practices issue 2: Responsible political involvement

6.6.4.1 Description of the issue

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

6.6.4.2 Related actions and expectations

An organization should:

— train its employees and representatives and raise their awareness regarding responsible political involvement and contributions, and how to deal with conflicts of interest;

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

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

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

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

6.6.5 Fair operating practices issue 3: Fair competition

6.6.5.1 Description of the issue

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

There are many forms of anti-competitive behaviour. Some examples are: price fixing, where parties collude to sell the same product or service at the same price; bid rigging, where parties collude to manipulate a

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competitive bid; and predatory pricing, which is selling a product or service at a very low price with the intent of driving competitors out of the market and imposing unfair sanctions on competitors.

6.6.5.2 Related actions and expectations

To promote fair competition, an organization should:

— conduct its activities in a manner consistent with competition laws and regulations, and co-operate with the appropriate authorities;

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

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

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

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

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

6.6.6.1 Description of the issue

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

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

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

6.6.6.2 Related actions and expectations

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

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

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

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

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

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

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

6.6.7 Fair operating practices issue 5: Respect for property rights

6.6.7.1 Description of the issue

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

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

6.6.7.2 Related actions and expectations

An organization should:

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

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

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

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

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

6.7 Consumer issues

6.7.1 Overview of consumer issues

6.7.1.1 Organizations and consumer issues

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

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

The principles of this clause apply to all organizations in their role of serving consumers; however, the issues may have very different relevance, according to the kind of organization (such as private organizations, public

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service, local welfare organizations or other types) and the circumstances. Organizations have significant opportunities to contribute to sustainable consumption and sustainable development through the products and services they offer and the information they provide, including information on use, repair and disposal.

6.7.1.2 Consumer issues and social responsibility

Consumer issues regarding social responsibility are related to, among other matters, fair marketing practices, protection of health and safety, sustainable consumption, dispute resolution and redress, data and privacy protection, access to essential products and services, addressing the needs of vulnerable and disadvantaged consumers, and education. The UN Guidelines for Consumer Protection [155] provide fundamental information on consumer issues and sustainable consumption (see Box 11).

Box 11 — UN Guidelines for Consumer Protection

The **UN Guidelines for Consumer Protection** is the most important international document in the realm of consumer protection. The UN General Assembly adopted these Guidelines in 1985 by consensus. In 1999 they were expanded to include provisions on sustainable consumption. They call upon states to protect consumers from hazards to their health and safety, promote and protect the economic interests of consumers, enable consumers to make informed choices, provide consumer education, make available effective consumer redress, promote sustainable consumption patterns and guarantee freedom to form consumer groups [155].

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” [144].

6.7.2 Principles and considerations

6.7.2.1 Principles

The UN Guidelines for Consumer Protection [155] and the International Covenant on Economic, Social and Cultural Rights [144] express principles that should guide socially responsible practices regarding the legitimate needs of consumers, including satisfaction of basic needs and the right of everyone to an adequate standard of living, including adequate food, clothing and housing, and to the continuous improvement of living conditions and availability of essential products and services, including financial. They also include the right to promote just, equitable and sustainable economic and social development and environmental protection. These legitimate needs include:

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

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

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

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

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

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

— **healthy environment** This is an environment that is not threatening to the well-being of present and future generations [160]. Sustainable consumption includes meeting the needs of present and future generations for products and services in ways that are economically, socially and environmentally sustainable.

Additional principles include:

— **respect for the right to privacy** This is drawn from the Universal Declaration of Human Rights, Article 12 [156], which provides that no one be subjected to arbitrary interference with their privacy, family, home or correspondence, or to attacks upon their honour and reputation, and that everyone has the right to the protection of the law against such interference or attacks;

— **the precautionary approach** This is drawn from the Rio Declaration on Environment and Development [158] and subsequent declarations and agreements [130][145][172], which advance the concept that where there are threats of serious or irreversible damage to the environment or human health, lack of full scientific certainty should not be used as a reason for postponing cost-effective measures to prevent environmental degradation or damage to human health. When considering cost-effectiveness of a measure, an organization should consider the long-term costs and benefits of that measure, not only the short-term economic costs to the organization;

— **promotion of gender equality and empowerment of women** This is drawn from the Universal Declaration of Human Rights and the Millennium Development Goals (see Boxes 2, 6 and 13). It provides an additional basis on which to analyse consumer issues and prevent perpetuation of gender stereotypes (see also Box 12); and

— **promotion of universal design** This is the design of products and environments to be usable by all people, to the greatest extent possible, without the need for adaptation or specialized design. There are seven principles to universal design: equitable use, flexibility in use, simple and intuitive use, perceptible information, tolerance for error, low physical effort and size and space for approach and use [40][134].

6.7.2.2 Considerations

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

Vulnerable groups have different abilities and, in their role as consumers, vulnerable groups (see 6.3.7.2) have particular needs to be addressed and can, in some cases, require specially tailored products and services**.** They have special needs because they may not know their rights and responsibilities or may be unable to act on their knowledge. They may also be unaware of or unable to assess potential risks associated with products or services and thus to make balanced judgements.

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

6.7.3.1 Description of the issue

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

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involve provision of information on the social, economic and environmental impacts across the whole life cycle and value chain. Details of products and services provided by suppliers play an important role in purchasing decisions because this information may provide the only data readily available to consumers. Unfair, incomplete, misleading or deceptive marketing and information can result in purchase of products and services that do not meet consumer needs, and result in a waste of money, resources and time [122][124], and may even be hazardous to the consumer or the environment. It can also lead to a decline in consumer confidence, with consumers not knowing whom or what to believe. This can adversely affect the growth of markets for more sustainable products and services.

6.7.3.2 Related actions and expectations

When communicating with consumers, an organization should:

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

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

— clearly identify advertising and marketing;

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

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

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

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

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

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

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

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

  — information regarding accessibility of products and services; and

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

— use contracts that:

  — are written in clear, legible and understandable language;

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

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

6.7.4 Consumer issue 2: Protecting consumers' health and safety

6.7.4.1 Description of the issue

Protection of consumers' health and safety involves the provision of products and services that are safe and that do not carry unacceptable risk of harm when used or consumed. The protection should cover both the intended use and foreseeable misuse [124][155]. Clear instructions for safe use, including assembly and maintenance, are also an important part of the protection of health and safety.

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

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

6.7.4.2 Related actions and expectations

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

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

— assess the adequacy of health and safety laws, regulations, standards and other specifications to address all health and safety aspects [1][2][3][34][35]. An organization should go beyond minimum safety requirements where there is evidence that higher requirements would achieve significantly better protection, as indicated by the occurrence of accidents involving products or services that conform to the minimum requirements, or the availability of products or product designs that can reduce the number or severity of accidents;

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

— minimize risks in the design of products by:

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

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

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

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

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

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

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

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

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

6.7.5 Consumer issue 3: Sustainable consumption

6.7.5.1 Description of the issue

Sustainable consumption is consumption of products and resources at rates consistent with sustainable development. The concept was promoted by Principle 8 of the Rio Declaration on Environment and Development [158], which states that to achieve sustainable development and a higher quality of life for all people, states should reduce and eliminate unsustainable patterns of production and consumption. The concept of sustainable consumption also encompasses a concern for animal welfare, respecting the physical integrity of animals and avoiding cruelty [175].

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

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

6.7.5.2 Related actions and expectations

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

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

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

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

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

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— preferring supplies that can contribute to sustainable development;

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

— providing consumers with scientifically reliable, consistent, truthful, accurate, comparable and verifiable information about the environmental and social factors related to production and delivery of its products or services, including, where appropriate, information on resource efficiency, taking the value chain into account [12][13][14][15];

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

— making use of reliable and effective, independently verified labelling schemes or other verification schemes, such as eco-labelling or auditing activities, to communicate positive environmental aspects, energy efficiencies, and other socially and environmentally beneficial characteristics of products and services [13][14][15].

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

6.7.6.1 Description of the issue

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

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

Providers of products and services can increase consumer satisfaction and reduce levels of complaints by offering high quality products and services. They should provide clear advice to consumers on appropriate use and on recourse or remedies for faulty performance. They can also monitor the effectiveness of their after-sales service, support and dispute resolution procedures by surveys of their users [124][127].

6.7.6.2 Related actions and expectations

An organization should:

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

— review complaints and improve practices in response to complaints;

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

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

— offer adequate and efficient support and advice systems;

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

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

Box 12 — Consumer dispute resolution

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

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

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

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

6.7.7 Consumer issue 5: Consumer data protection and privacy

6.7.7.1 Description of the issue

Consumer data protection and privacy are intended to safeguard consumers' rights of privacy by limiting the types of information gathered and the ways in which such information is obtained, used and secured. Increasing use of electronic communication (including for financial transactions) and genetic testing, as well as growth in large-scale databases, raise concerns about how consumer privacy can be protected, particularly with regard to personally identifiable information [36][123][124][125].

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

6.7.7.2 Related actions and expectations

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

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

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

— only obtain data by lawful and fair means;

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

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

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

— protect personal data by adequate security safeguards;

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

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

6.7.8 Consumer issue 6: Access to essential services

6.7.8.1 Description of the issue

Although the state is responsible for ensuring that the right to satisfaction of basic needs is respected, there are many locations or conditions in which the state does not ensure that this right is protected. Even where satisfaction of some basic needs, such as health care, is protected, the right to essential utility services, such as electricity, gas, water, wastewater services, drainage, sewage and communication may not be fully achieved. An organization can contribute to the fulfilment of this right [155].

6.7.8.2 Related actions and expectations

An organization that supplies essential services should:

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

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

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

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

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

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

6.7.9 Consumer issue 7: Education and awareness

6.7.9.1 Description of the issue

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

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The aim of consumer education is not only to transfer knowledge, but also to empower consumers to act on this knowledge. This includes developing skills for assessing products and services and for making comparisons. It is also intended to raise awareness about the impact of consumption choices on others and on sustainable development [154]. Education does not exempt an organization from being responsible if a consumer is harmed when using products and services.

6.7.9.2 Related actions and expectations

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

— health and safety, including product hazards;

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

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

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

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

— financial and investment products and services;

— environmental protection;

— efficient use of materials, energy and water;

— sustainable consumption; and

— proper disposal of wrapping, waste, and products.

6.8 Community involvement and development

6.8.1 Overview of community involvement and development

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

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

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

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

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

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

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

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

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

6.8.2 Principles and considerations

6.8.2.1 Principles

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

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

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

— recognize and have due regard for the characteristics, for example, cultures, religions, traditions and history, of the community while interacting with it; and

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

6.8.2.2 Considerations

The Copenhagen Declaration [157] recognizes the “urgent need to address profound social challenges, especially poverty, unemployment and social exclusion”. The Copenhagen Declaration and Programme of Action pledged the international community to make the conquest of poverty, the goal of full productive, appropriately remunerated and freely chosen employment, and the fostering of social integration overriding objectives of development.

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The UN Millennium Declaration sets out goals that, if met, would help solve the world's main development challenges (see Box 13). The UN Millennium Declaration [153] emphasizes that although development should be guided and driven primarily by public policies, the development process depends on the contributions of all organizations. Community involvement helps to contribute, at a local level, to the achievement of these goals.

The Rio Declaration on Environment and Development [158] introduced Agenda 21, which is a process to develop a comprehensive action plan that can be implemented locally by organizations in every area in which human activities impact on society and the environment.

Box 13 — Millennium Development Goals

The Millennium Development Goals (MDGs) [153] are eight goals to be achieved by the year 2015 that respond to the world's main development challenges. The MDGs are drawn from the actions and targets contained in the Millennium Declaration.

The eight MDGs are:

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

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

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

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

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

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

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

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

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

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

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

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

— 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);

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

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

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

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

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

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

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

6.8.3 Community involvement and development issue 1: Community involvement

6.8.3.1 Description of the issue

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

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

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

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

6.8.3.2 Related actions and expectations

An organization should:

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

— consult and accommodate communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information [154];

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

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

— encourage and support people to be volunteers for community service; and

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

6.8.4 Community involvement and development issue 2: Education and culture

6.8.4.1 Description of the issue

Education and culture are foundations for social and economic development and part of community identity. Preservation and promotion of culture and promotion of education compatible with respect for human rights have positive impacts on social cohesion and development [151].

6.8.4.2 Related actions and expectations

An organization should:

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

— in particular, promote learning opportunities for vulnerable or discriminated groups;

— encourage the enrolment of children in formal education and contribute to the elimination of barriers to children obtaining an education (such as child labour) [135];

— promote cultural activities where appropriate, recognize and value the local cultures and cultural traditions, consistent with the principle of respect for human rights. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination;

— consider facilitating human rights education and awareness raising;

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— help conserve and protect cultural heritage, especially where the organization's activities have an impact on it [161][163][164]; and

— where appropriate, promote the use of traditional knowledge and technologies of indigenous communities [75].

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

6.8.5.1 Description of the issue

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

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

6.8.5.2 Related actions and expectations

An organization should:

— analyse the impact of its investment decisions on employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation;

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

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

— consider the benefit of creating direct employment rather than using temporary work arrangements;

— consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes and skills recognition and certification schemes;

— consider helping to develop or improve skills development programmes in the community where these are inadequate, possibly in partnership with others in the community;

— give special attention to vulnerable groups with regard to employment and capacity building; and

— consider helping to promote the framework conditions necessary to create employment.

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

6.8.6.1 Description of the issue

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

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

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6.8.6.2 Related actions and expectations

An organization should:

— consider contributing to the development of innovative technologies that can help solve social and environmental issues in local communities;

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

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

— consider engaging in partnerships with organizations, such as universities or research laboratories, to enhance scientific and technological development with partners from the community, and employ local people in this work [124]; and

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

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

6.8.7.1 Description of the issue

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

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

In many situations the physical, social and economic isolation of communities can be an obstacle to their development. Organizations can play a positive role in the development of communities by integrating the local people, groups and organizations in their activities or value chain. In this way, community development considerations can become an integral part of organizations' core activities.

An organization contributes to development through compliance with laws and regulations. In some circumstances community groups' failure to operate within the intended legal framework is a consequence of poverty or development conditions. In these circumstances, an organization that is involved with groups operating outside the legal framework should aim to alleviate poverty and promote development. An organization should also seek to create opportunities that will enable these groups to achieve greater, and ultimately full, compliance with the law, especially concerning economic relationships.

6.8.7.2 Related actions and expectations

An organization should:

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

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

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

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

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

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

  — the purpose is to address poverty;

  — the activities of these organizations respect human rights, and there is a reasonable expectation that these organizations will consistently move towards conducting their activities within the appropriate legal framework;

— consider contributing to durable programmes and partnerships that assist community members, especially women and other socially disadvantaged and vulnerable groups to establish businesses and co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for example, provide training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures;

— encourage the efficient use of available resources including the good care of domesticated animals;

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

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

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

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

— consider contributing to superannuation and pensions for employees.

6.8.8 Community involvement and development issue 6: Health

6.8.8.1 Description of the issue

Health is an essential element of life in society and is a recognized human right. Threats to public health can have severe impacts on communities and can hamper their development. Thus, all organizations, both large and small, should respect the right to health and should contribute, within their means and as appropriate, to the promotion of health, to the prevention of health threats and diseases and to the mitigation of any damage to the community (see also 6.4.6, 6.5 and 6.7.4). This may include participation in public health campaigns. They should also contribute where possible and appropriate to improving access to health services especially by reinforcing and supporting public services. Even in countries where it is a role of the state to provide a public health system, all organizations can consider contributing to health in communities. A healthy community reduces the burden on the public sector and contributes to a good economic and social environment for all organizations.

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6.8.8.2 Related actions and expectations

An organization should:

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

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

— consider raising awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; and

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

6.8.9 Community involvement and development issue 7: Social investment

6.8.9.1 Description of the issue

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

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

Social investments do not exclude philanthropy (for example, grants, volunteering and donations).

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

6.8.9.2 Related actions and expectations

An organization should:

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

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

— assess its own existing community-related initiatives and report to the community and to people within the organization and identify where improvements might be made;

— consider partnering with other organizations, including government, business or NGOs to maximise synergies and make use of complementary resources, knowledge and skills; and

— consider contributing to programmes that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, taking into account the importance of contributing to their increased capabilities, resources and opportunities.

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7 Guidance on integrating social responsibility throughout an organization

7.1 General

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

Some organizations may already have established techniques for introducing new approaches into their decision making and activities, as well as effective systems for communication and internal review. Others may have less well-developed systems for organizational governance or other aspects of social responsibility. The following guidance is intended to help all organizations, whatever their starting point, integrate social responsibility into the way they operate (see Figure 4).

Figure 4 — Integrating social responsibility throughout the organization

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

To provide an informed basis for integrating social responsibility throughout the organization, it is useful for the organization to determine how its key characteristics relate to social responsibility (see Clause 5). This review will also help in determining the relevant issues of social responsibility within each core subject and in identifying the organization's stakeholders. The review should include, where appropriate, factors such as:

— the organization's type, purpose, nature of operations and size;

— locations in which the organization operates, including:

  — whether there is a strong legal framework that regulates many of the decisions and activities related to social responsibilities; and

  — social, environmental and economic characteristics of the areas of operation;

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— any information about the historical performance of the organization on social responsibility;

— characteristics of the organization's workforce or employees, including contracted labour;

— sector organizations in which the organization participates, including:

  — the activities related to social responsibility undertaken by these organizations; and

  — the codes or other requirements related to social responsibility promoted by these organizations;

— the organization's own mission, vision, values, principles, and code of conduct;

— concerns of internal and external stakeholders relevant to social responsibility;

— structures for and the nature of decision making in the organization; and

— the organization's value chain.

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

7.3 Understanding the social responsibility of an organization

7.3.1 Due diligence

Due diligence in the context of social responsibility is a comprehensive, proactive process to identify the actual and potential negative social, environmental and economic impacts of an organization's decisions and activities, with the aim of avoiding and mitigating those impacts.

Due diligence may also entail influencing the behaviour of others, where they are found to be the cause of human rights or other violations in which the organization may be implicated.

In any due diligence process, an organization should consider the country context in which it operates or in which its activities take place; the potential and actual impacts of its own activities; and the potential for negative consequences resulting from the actions of other entities or persons whose activities are significantly linked to those of the organization.

It should include in a due diligence process, in a manner appropriate to the organization's size and circumstances, the following components:

— organizational policies related to the relevant core subject that give meaningful guidance to those within the organization and those closely linked to the organization;

— means of assessing how existing and proposed activities may affect those policy goals;

— means of integrating social responsibility core subjects throughout the organization;

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

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

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

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In addition to this self-evaluation, an organization may find that in some cases it is both possible and appropriate to seek to influence the behaviour of other entities towards enhancing their performance on social responsibility, particularly those with which it has close ties or where the organization considers the issues to be particularly compelling or relevant to its situation. As an organization gains experience in the area of enhancing performance on social responsibility, it may grow in its capacity and willingness to intervene with other entities to advocate this objective.

7.3.2 Determining relevance and significance of core subjects and issues to an organization

7.3.2.1 Determining relevance

All the core subjects, but not all issues, have relevance for every organization. An organization should review all core subjects to identify which issues are relevant.

To start the identification process, an organization should, where appropriate:

— list the full range of its activities;

— identify stakeholders (see 5.3);

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

— determine which core subjects and issues might arise when the organization and others within the sphere of influence and/or the value chain carry out these activities, taking into account all applicable legislation;

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

— examine the ways in which stakeholders and social responsibility issues can impact the decisions, activities and plans of the organization; and

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

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

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

Even for core subjects or issues covered by the law, responding to the spirit of the law may in some cases involve action beyond simple compliance. As an example, although some environmental laws and regulations limit emissions of air or water pollutants to specific amounts or levels, an organization should use best practice to further reduce its emissions of those pollutants or to change the processes it uses so as to completely eliminate such emissions. Other examples are a school that voluntarily decides to reuse rainwater for sanitary purposes, and a hospital that could decide not only to comply with laws regarding its labour practices, but also to launch a special programme for supporting the work-life balance of its personnel.

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7.3.2.2 Determining significance

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

— extent of the impact of the issue on stakeholders and sustainable development;

— potential effect of taking action or failing to take action on the issue;

— level of stakeholder concern about the issue; and

— identification of the societal expectations of responsible behaviour concerning these impacts.

Issues that are generally considered to be significant are non-compliance with the law; inconsistency with international norms of behaviour; potential violations of human rights; practices that could endanger life or health; and practices that could seriously affect the environment.

7.3.3 An organization's sphere of influence

7.3.3.1 Assessing an organization's sphere of influence

An organization derives influence from sources such as:

— **ownership and governance** This includes the nature and extent of ownership or representation, if any, on the governing body of an associated organization;

— **economic relationship** This includes the extent of the economic relationship and the relative importance of that relationship for either organization; greater importance for one organization can create greater influence for the other organization;

— **legal/political authority** This is based, for example, on provisions in legally binding contracts or the existence of a legal mandate granting the organization the ability to enforce certain behaviours on others; and

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

An organization's influence may depend on a number of factors, including physical proximity, scope, length and strength of the relationship.

7.3.3.2 Exercising influence

An organization can exercise its influence with others either to enhance positive impacts on sustainable development, or to minimize negative impacts, or both. When assessing its sphere of influence and determining its responsibilities, an organization should exercise due diligence.

Methods of exercising influence include:

— setting contractual provisions or incentives;

— public statements by the organization;

— engaging with the community, political leaders and other stakeholders;

— making investment decisions;

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— sharing knowledge and information;

— conducting joint projects;

— undertaking responsible lobbying and using media relations;

— promoting good practices; and

— forming partnerships with sector associations, organizations and others.

An organization should consider the environmental, social and organizational governance aspects and the social responsibility of the organizations with which it has or seeks to have a relationship.

An organization can influence its stakeholders through its decisions and activities, and through the information that it provides to stakeholders about the basis for these decisions and activities.

The exercise of an organization's influence should always be guided by ethical behaviour and other principles and practices of social responsibility (see Clauses 4 and 5). When exerting its influence, an organization should first consider engaging in dialogue aimed at improving awareness of social responsibility and encouraging socially responsible behaviour. If dialogue is not effective, alternative actions should be considered, including changing the nature of the relationship.

Where an organization has *de facto* control over others, its responsibility to act can be similar to the responsibility that exists where the organization has formal control. *De facto* control refers to situations where one organization has the ability to dictate the decisions and activities of another party, even where it does not have the legal or formal authority to do so.

7.3.4 Establishing priorities for addressing issues

An organization should determine and commit to its priorities for integrating social responsibility throughout the organization and its daily practices. Priorities should be established from among the issues considered significant and relevant (see 7.3.2). Stakeholders should be involved in the identification of priorities (see 5.3). Priorities are likely to vary over time.

Organizations should consider the following to determine whether an action to address an issue is a high priority or not:

— the current performance of the organization with regard to legal compliance, international standards, international norms of behaviour, the state-of-the-art and best practice;

— whether the issue can significantly affect the ability of the organization to meet important objectives;

— the potential effect of the related action compared to the resources required for implementation;

— the length of time to achieve the desired results;

— whether there can be significant cost implications if not addressed quickly; and

— the ease and speed of implementation, which may have a bearing on increasing awareness of and motivation for action on social responsibility within the organization.

The order of priorities will vary among organizations.

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

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

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7.4 Practices for integrating social responsibility throughout an organization

7.4.1 Raising awareness and building competency for social responsibility

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

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

Some employees and some parts of an organization will be more interested and receptive to taking action on social responsibility than others. An organization may find it useful to focus initial efforts on such receptive areas to demonstrate what social responsibility means in practice.

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

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

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

Education and lifelong learning are central to raising awareness and building competency for social responsibility. In this regard, education for sustainable development is setting a new direction to empower people to address social responsibility issues by encouraging them to have due regard for values that foster vigorous and proactive action [162].

7.4.2 Setting the direction of an organization for social responsibility

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

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

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

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

— adopting written codes of conduct or ethics that specify the organization's commitment to social responsibility by translating the principles and values into statements on appropriate behaviour. Such codes should be based on the principles of social responsibility in Clause 4 and on guidance in Clause 6;

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

— translating the priorities for action on core subjects and issues into manageable organizational objectives with strategies, processes and timelines. Objectives should be specific and measurable or verifiable. Stakeholder input can be valuable in assisting this process. Detailed plans for achieving the objectives, including responsibilities, timelines, budgets and the effect on other activities of the organization, should be an important element in establishing the objectives and the strategies for their achievement.

7.4.3 Building social responsibility into an organization's governance, systems and procedures

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

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

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

Some useful procedures may include:

— ensuring established management practices reflect and address the organization's social responsibility;

— identifying the ways in which the principles of social responsibility and the core subjects and issues apply to the various parts of the organization;

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

— taking account of social responsibility when conducting operations for the organization; and

— incorporating social responsibility into purchasing and investment practices, human resources management and other organizational functions.

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

It is also important to recognize that the process of integrating social responsibility throughout an organization does not occur all at once or at the same pace for all core subjects and issues. It may be helpful to develop a plan for addressing some social responsibility issues in the short term and some over a longer period of time. Such a plan should be realistic and should take into account the capabilities of the organization, the resources available and the priority of the issues and related actions (see 7.3.4).

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7.5 Communication on social responsibility

7.5.1 The role of communication in social responsibility

Many practices related to social responsibility will involve some form of internal and external communication. Communication is critical to many different functions in social responsibility including:

— raising awareness both within and outside the organization on its strategies and objectives, plans, performance and challenges for social responsibility;

— demonstrating respect for the social responsibility principles in Clause 4;

— helping to engage and create dialogue with stakeholders;

— addressing legal and other requirements for the disclosure of information related to social responsibility;

— showing how the organization is meeting its commitments on social responsibility and responding to the interests of stakeholders and expectations of society in general;

— providing information about the impacts of the organization's activities, products and services, including details of how the impacts change over time;

— helping to engage and motivate employees and others to support the organization's activities in social responsibility;

— facilitating comparison with peer organizations, which can stimulate improvements in performance on social responsibility; and

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

7.5.2 Characteristics of information relating to social responsibility

Information relating to social responsibility should be:

— **complete** Information should address all significant activities and impacts related to social responsibility;

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

— **responsive** Information should be responsive to stakeholder interests;

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

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

— **timely** Out of date information can be misleading. Where information describes activities during a specific period of time, identification of the period of time covered will allow stakeholders to compare the performance of the organization with its earlier performance and with the performance of other organizations; and

— **accessible** Information on specific issues should be available to the stakeholders concerned.

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7.5.3 Types of communication on social responsibility

There are many different types of communication related to social responsibility. Some examples include:

— meetings or conversations with stakeholders;

— communication with stakeholders on specific issues or projects of social responsibility. Where possible and appropriate, this communication should involve dialogue with stakeholders;

— communication between the organization's management and employees or members to raise general awareness about and support for social responsibility and related activities. Such communication is generally most effective when it involves dialogue;

— team activities focused on integration of social responsibility throughout the organization;

— communication with stakeholders concerning claims about the social responsibility related to the organization's activities. These claims can be verified through internal review and assurance. For enhanced credibility, these claims may be verified by external assurance. Where appropriate, communications should provide opportunities for stakeholder feedback;

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

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

— product-related communication, such as product labelling, product information and other consumer information. Opportunities for feedback can improve this form of communication;

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

— advertisements or other public statements to promote some aspect of social responsibility;

— submissions to government bodies or public inquiries; and

— periodic public reporting with opportunities for stakeholder feedback (see Box 15).

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

Box 15 — Reporting on social responsibility

An organization should, at appropriate intervals, report about its performance on social responsibility to the stakeholders affected. A growing number of organizations report to their stakeholders on a periodic basis about their performance on social responsibility. Reporting to stakeholders can be done in many different ways, including meetings with stakeholders, letters describing the organization's activities related to social responsibility for a defined period, website information and periodic social responsibility reports.

In reporting to its stakeholders, an organization should include information about its objectives and performance on the core subjects and relevant issues of social responsibility. It should describe how and when stakeholders have been involved in the organization's reporting on social responsibility.

An organization should provide a fair and complete picture of its performance on social responsibility, including achievements and shortfalls and the ways in which the shortfalls will be addressed.

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An organization may choose to cover its activities as a whole at one time, or report separately on activities at a particular location or site. Community groups often consider smaller, location-specific reporting more useful than organization-wide reporting.

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

— the scope and scale of an organization's report should be appropriate for the size and nature of the organization;

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

— the report should describe how the organization decided upon the issues to be covered and the way those issues would be addressed;

— the report should present the organization's goals, operational performance, products and services in the context of sustainable development; and

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

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

7.5.4 Stakeholder dialogue on communication about social responsibility

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

— assess the adequacy and effectiveness of the content, media, frequency and scope of communication, so that they can be improved as needed;

— set priorities for the content of future communication;

— secure verification of reported information by stakeholders, if this approach to verification is used; and

— identify best practice.

7.6 Enhancing credibility regarding social responsibility

7.6.1 Methods of enhancing credibility

There are various ways in which an organization establishes its credibility. One is stakeholder engagement, which involves dialogue with stakeholders and is an important means of increasing confidence that the interests and intentions of all participants are understood. This dialogue can build trust and enhance credibility. Stakeholder engagement can be a basis for involving stakeholders in the verification of an organization's claims concerning its performance. The organization and stakeholders can make arrangements for stakeholders to periodically review or otherwise monitor aspects of an organization's performance.

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

Organizations sometimes join associations of peer organizations to establish or promote socially responsible behaviour within their area of activity or within their respective communities.

Organizations may enhance their credibility by making relevant commitments regarding their impacts, taking appropriate action and assessing performance and reporting on progress and shortcomings.

7.6.2 Enhancing the credibility of reports and claims about social responsibility

There are many ways to enhance the credibility of reports and claims about social responsibility. These include:

— making reports about performance on social responsibility comparable both over time and with reports produced by peer organizations, recognizing that the nature of the report will depend on the type, size and capacity of the organization;

— providing a brief explanation of why topics omitted from reports are not covered, to show that the organization has made an effort to cover all significant matters;

— using a rigorous and responsible process of verification, in which the data and information are traced back to a reliable source to verify accuracy of that data and information;

— using the help of an individual or individuals independent of the process of report preparation, either within the organization or external to it, to undertake the verification process;

— publishing a statement attesting to the verification as part of the report;

— making use of stakeholder groups to provide a determination that the report reflects the relevant and significant issues for the organization, that it is responsive to the needs of stakeholders, and that it provides complete coverage of the issues addressed;

— taking extra steps to be transparent by providing information of a kind and in a form that can be easily verified by others. For instance, instead of just reporting statistics concerning performance, an organization can also make details on the sources of the information and the processes used to develop the statistics available. In some cases, an organization can increase the credibility of claims it makes about the supply chain by listing the places where activities take place; and

— reporting conformance to the reporting guidelines of an external organization.

7.6.3 Resolving conflicts or disagreements between an organization and its stakeholders

In the course of its activities on social responsibility, an organization may encounter conflicts or disagreements with individual stakeholders or with groups of stakeholders. Specific examples of types of conflicts and mechanisms for addressing them are covered in the context of human rights (see 6.3.6) and consumer issues (see 6.7.6). Formal methods for resolving conflicts or disagreements also often form part of labour agreements.

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

— direct discussions with affected stakeholders;

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— provision of written information to address misunderstandings;

— forums in which stakeholders and the organization can present their points of view and look for solutions;

— formal complaints handling procedures;

— mediation or arbitration procedures;

— systems that enable reporting of wrongdoing without fear of reprisal; and

— other types of procedures for resolving grievances.

An organization should make detailed information on the procedures available for resolving conflicts and disagreements accessible to its stakeholders. These procedures should be equitable and transparent. More specific information on procedures related to human rights and consumer issues are described under those core subjects in Clause 6.

7.7 Reviewing and improving an organization's actions and practices related to social responsibility

7.7.1 General

Effective performance on social responsibility depends in part on commitment, careful oversight, evaluation and review of the activities undertaken, progress made, achievement of identified objectives, resources used and other aspects of the organization's efforts.

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

Reviews of performance, at appropriate intervals, may be used to determine progress on social responsibility, help keep programmes well focused, identify areas in need of change and contribute to improved performance. Stakeholders can play an important role in reviewing an organization's performance on social responsibility.

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

7.7.2 Monitoring activities on social responsibility

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

When deciding on the activities to be monitored, an organization should focus on those that are significant and seek to make the results of the monitoring easy to understand, reliable, timely and responsive to stakeholders' concerns.

There are many different methods that can be used to monitor performance on social responsibility, including reviews at appropriate intervals, benchmarking and obtaining feedback from stakeholders. Organizations can often obtain insights into their programmes by comparing their characteristics and performance with the activities of other organizations. Such comparisons may be focused on actions related to specific core subjects or on broader approaches to integrating social responsibility throughout the organization.

One of the more common methods is measurement against indicators. An indicator is qualitative or quantitative information about results or outcomes associated with the organization that is comparable and

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demonstrates change over time. Indicators can, for example, be used to monitor or evaluate the achievement of project objectives over time. They should be clear, informative, practical, comparable, accurate, credible and reliable. Extensive additional detail on selecting and using indicators is available in many references on social responsibility and sustainability.

Although indicators that yield quantitative results are relatively straightforward to use, they may not be sufficient for all aspects of social responsibility. In the area of human rights, for example, women's and men's views about whether they are being fairly treated can be more meaningful than some quantitative indicators on discrimination. Quantitative indicators related to the results of surveys or focus group discussions may be coupled with qualitative indicators describing views, trends, conditions or status. It is also important to recognize that social responsibility is about more than specific achievements in measurable activities, such as reducing pollution and responding to complaints. As social responsibility is based on values, application of principles of social responsibility and attitudes, monitoring can involve more subjective approaches such as interviewing, observing and other techniques for evaluating behaviour and commitments.

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

In addition to its day-to-day oversight and monitoring of the activities related to social responsibility, an organization should carry out reviews at appropriate intervals to determine how it is performing against its targets and objectives for social responsibility and to identify needed changes in the programmes and procedures.

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

Types of questions that could be asked during reviews include:

— were objectives and targets achieved as envisioned?

— did the strategies and processes suit the objectives?

— what worked and why? what did not work and why?

— were the objectives appropriate?

— what could have been done better?

— are all relevant persons involved?

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

7.7.4 Enhancing the reliability of data and information collection and management

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

— increase an organization's confidence that the data it provides to others is accurate;

— improve the credibility of data and information; and

— confirm the reliability of systems for protecting the security and privacy of data, where appropriate.

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Such detailed reviews may be prompted by legal or other requirements for release of data on emissions of greenhouse gases or pollutants, requirements for provision of programme data to funding bodies or oversight departments, conditions of environmental licences or permits, and concerns about protection of private information, such as financial, medical or personal data.

As part of such reviews, independent people or groups, either internal or external to the organization, should examine the ways in which data is collected, recorded or stored, handled and used by the organization. The reviews can help identify vulnerabilities in data collection and management systems that would allow the data to become contaminated by errors or would permit access by unauthorized individuals. The results of the reviews can help the organization strengthen and improve its systems. Data accuracy and reliability can also be improved through good training of data collectors, clear accountability for data accuracy, direct feedback to individuals making errors and data quality processes that compare reported data with past data and that from comparable situations.

7.7.5 Improving performance

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

Stakeholder views expressed during reviews may assist an organization in the identification of new opportunities and changed expectations. This should help an organization improve performance of its activities on social responsibility.

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

7.8 Voluntary initiatives for social responsibility

7.8.1 General

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

Some of these initiatives for social responsibility address aspects of one or more core subjects or issues; others address various ways that social responsibility can be integrated into an organization's decisions and activities. Some initiatives for social responsibility create or promote specific tools or practical guides that can be used for integrating social responsibility throughout an organization. Some initiatives develop or promote minimum expectations concerning social responsibility. These expectations can take many forms, including codes of conduct, recommendations, guidelines, declarations of principles and value statements. Some initiatives have been developed by different sectors in an effort to address some of the challenges specific to one sector. The existence of an initiative for social responsibility in a particular sector does not mean that the sector is necessarily more responsible or potentially more harmful.

7.8.2 Voluntary nature of participation

It is not necessary for an organization to participate in any of these initiatives for social responsibility, or to use any of these tools, for it to be socially responsible. Furthermore, participation in an initiative or the use of an initiative's tools, by itself, is not a reliable indicator of the social responsibility of an organization. In evaluating

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

Effective engagement with stakeholders and multi-stakeholder systems of governance and development are key characteristics distinguishing some initiatives for social responsibility from others, recognizing that initiatives developed for a single sector or type of organization may have single-stakeholder governance structures. Consideration should be given to whether the initiative was developed with the input and involvement of organizations concerned and stakeholders likely to be covered by it.

An organization may find it useful to participate in, or use tools of, one or more initiatives for social responsibility. Participation should lead in one way or another to concrete action within the organization, such as obtaining support or learning from others. Participation can be especially valuable when an organization starts using or drawing upon tools or practical guidance that accompany the initiative.

Organizations may use initiatives for social responsibility to seek some form of recognition. Some initiatives for social responsibility are broadly recognized as a credible basis for public recognition of performance or compliance regarding specific practices or on specific issues. Practical guidance provided by these initiatives for social responsibility can vary from self-assessment tools to third-party verification.

7.8.3 Considerations

In determining whether to participate in or use an initiative for social responsibility, an organization should consider the following factors:

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

— whether the initiative provides valuable and practical guidance to assist the organization to address a particular core subject or issue and/or to integrate social responsibility throughout its activities;

— whether the initiative is designed for that particular type of organization or its areas of interest;

— whether the initiative is locally or regionally applicable, or whether it has global scope and whether it applies to all types of organizations;

— whether the initiative will assist the organization to reach specific stakeholder groups;

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

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

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

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

In considering these and other factors, an organization should be cautious about the way it interprets the results. For example, the widespread acceptance of the initiative may be an indication of feasibility, value, reputation or relevance, although it might also be an indication that the initiative has less stringent requirements. By contrast, a new and less widespread initiative with still unproven value and feasibility may be more innovative or challenging. Additionally, an initiative available free of charge may seem attractive;

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however, an initiative that is available for a payment might be more likely to be kept up-to-date, and thus more valuable in the long term. The fact that an initiative or tool is available free, or for a payment, should thus not be seen as an indication of the merit of that particular initiative or tool.

It is important to periodically review the value, relevance and/or applicability of any initiative selected.

7.8.4 Notes on Annex A

Annex A contains a non-exhaustive list of voluntary initiatives and tools for social responsibility. These initiatives and tools have been identified by the ISO 26000 working group experts during the development of this International Standard, using a specific set of criteria that are described in Annex A. 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 Annex A. Furthermore, the fact that an initiative or tool for social responsibility is mentioned in Annex A 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. Guidance on other important aspects to take into account while assessing initiatives is provided in Box 16.

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 of 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 they 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.

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Annex A
(informative)

Examples of voluntary initiatives and tools for social responsibility

In using this annex, it is important to remember that ISO 26000 is not a management system standard. It is not intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified to ISO 26000 would be a misrepresentation of the intent and purpose of the International Standard. The information provided in this annex is intended purely to provide some available examples of additional voluntary guidance on social responsibility. While these initiatives may provide useful guidance on social responsibility, it is not a precondition that an organization should participate in any of these initiatives, or use any of these tools, for it to be socially responsible.

This annex provides a non-exhaustive list of voluntary initiatives and tools for social responsibility. The aim of this annex is to provide examples of existing initiatives and tools that may offer additional guidance on the core subjects and integration practices of social responsibility.

To better understand and implement social responsibility, users are also encouraged to consult the Bibliography, which is an integral part of ISO 26000. The Bibliography provides references to international instruments that are considered authoritative sources for the recommendations in this International Standard.

For the purposes of this International Standard, an initiative for social responsibility refers to a "programme or activity expressly devoted to meeting a particular aim related to social responsibility" (2.10). A tool for social responsibility refers to a system, methodology or similar means that relates to a specific initiative for social responsibility and is designed to assist organizations in meeting a particular aim related to social responsibility.

This annex is divided into two tables, distinguishing between those initiatives and tools that apply to more than one sector (Table A.1: "cross-sectoral") and those that apply only to specific public or private sectors (Table A.2: "sectoral").

The **cross-sectoral initiatives** for social responsibility listed in Table A.1 include three types of initiatives: "intergovernmental initiatives" (developed and administered by intergovernmental organizations); "multi-stakeholder initiatives" (developed or administered through multi-stakeholder processes); and "single-stakeholder initiatives" (developed or administered through single-stakeholder processes).

The **sectoral initiatives** for social responsibility listed in Table A.2 refer to initiatives that have been developed by specific sectors (such as agriculture, information technology, public services, tourism and so on) in an effort to address some of the challenges specific to that sector. Not all sectors that have developed initiatives are listed in this annex, nor are all the initiatives in any of the listed sectors necessarily included in this table. The existence of an initiative in a particular sector does not mean that the sector is more responsible or more harmful.

For each initiative or tool listed, the organization or organizations that launched the initiative or tool are identified, and information is provided on the ISO 26000 core subjects or practices for integrating social responsibility to which it relates. An Internet address is provided, with a brief description of the intended purposes and potential users of the initiative or tool, and details on whether membership is a requirement for using the initiative or tool. Information regarding intergovernmental and stakeholder involvement in the initiative or tool development or administration is also provided, as well as whether the initiative or tool is for certification.

The information in this annex was provided by experts who participated in the drafting of this International Standard. This information reflects the situation at the time of completion of this International Standard, and will be reviewed by ISO if and when the International Standard is revised. Recognizing that the information in this annex is not exhaustive, and that social responsibility is a continuously developing field, organizations

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considering the possible use of initiatives or tools are advised to also seek updated information from other sources on initiatives applicable to their country, region or sector.

A voluntary initiative or tool for social responsibility has been included in this annex only if it meets all of the following criteria:

— it addresses aspects of one or more core subjects or integration aspects of social responsibility (as described in Clauses 5, 6 and 7 of this International Standard);

— it was not designed specifically to be used in one country or by organizations from one country, even operating abroad;

— it is currently being used in more than one country;

— it was not designed for use by a single organization or group of organizations (meaning organizations that are linked through common owners or partners);

— it is publicly available at no cost, as a tool or guidance (Note: the fact that the organization responsible for the initiative or tool may have other activities that involve a cost for users, such as membership fees or a charge for services, does not preclude that initiative or tool from being listed here, irrespective of whether the cost may in some way be linked to the initiative or tool);

— it is not administered by a “for profit” private organization primarily for the purposes of financial gain; and

— it is available in at least one of the official ISO languages.

Box 17 — Non-endorsement of initiatives by ISO

The criteria shown above do not constitute a judgement by ISO on the value or effectiveness of any of the initiatives or tools for social responsibility listed in this annex. The criteria are intended simply to provide an objective basis for identifying a sample of initiatives and tools that might apply to many organizations.

In determining whether to use any of these initiatives or tools, an organization should bear in mind the considerations given in 7.8. Even though this annex lists some initiatives for social responsibility that involve certification, it is not necessary to be certified against any of these initiatives to be considered as following the guidance in this International Standard (see Box 16).

The fact that an initiative or tool is mentioned in this annex does not imply any form of endorsement by ISO of that initiative or tool. Furthermore, important characteristics relating to the initiative that cannot be objectively measured within the scope of this International Standard – such as its effectiveness, credibility, legitimacy and representative nature – are not considered here. Such characteristics should be assessed directly by those considering use of that initiative or tool.

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Table A.1 — Examples of cross-sectoral initiatives

(apply to more than one sector of activity — see also 7.8 and introductory text of this annex)

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 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 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** The 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. http://www.unep.org/climateneutral/
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 principal 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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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 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** The 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 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		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
ETI 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/

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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 it is for certification or not; and a website for further information)
	CORE SUBJECTS*							**PRACTICES FOR INTEGRATING SOCIAL RESPONSIBILITY***							
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Section 2: MULTI-STAKEHOLDER INITIATIVES (continued) (Initiatives or tools developed or 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									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/

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Section 2: MULTI-STAKEHOLDER INITIATIVES (continued) (Initiatives or tools developed or 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				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 labour 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 (TNS)	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: • Business Principles for Countering Bribery, a multi-stakeholder developed voluntary code • Global Corruption Report • Corruption Perceptions Index • Bribe Payers Index • Global Corruption Barometer • The Integrity Pact www.transparency.org

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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	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. http://www.thesullivanfoundation.org/
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. http://www.iblf.org/resources/guides.aspx
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

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Section 3: SINGLE-STAKEHOLDER INITIATIVES (continued) (Initiatives and tools developed or administered through single-stakeholder processes)															
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

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Table A.2 — Examples of sectoral initiatives

(apply to one specific sector of activity — see also 7.8 and introduction of this annex)

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 be sought from other sources.

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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		X	X	X	X	X	X	X	X	X	X	X	X	X	X	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	X	Organization created to combat child labour and other abusive labour practices in the growing of cocoa. 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 programmes promoting sustainable and environmentally sound farming, community development, labour standards and improved and equitable returns. www.worldcocoafoundation.org

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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				~~X~~		~~X~~							~~X~~			Initiative that aims to provide consumers with information about a retailer's fur policy. The initiative aims to end the sale of fur products throughout retail establishments by offering support to those retailers that have committed in writing to a no-fur policy. 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 Climate 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 Programme. 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 programme 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. http://www.eicc.info/

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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. http://eiti.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	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)

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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 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** The 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: FINANCE / INVESTMENTS (continued)															
Principles for Responsible Investment (PRI)	X			X			X	X	X		X	X	X		X	Provides a framework for investors to fulfil their fiduciary (or equivalent) duties giving appropriate consideration to environmental, social and corporate governance issues. Framework is developed by an appointed stakeholder group of experts. Membership required with suggested voluntary contribution. www.unpri.org/
The Carbon Disclosure Project				X								X	X		X	Not-for-profit membership organization. Provide companies and other organizations 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)		X	X	X			X	X	X		X	X		X	X	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

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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 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** The 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: TRANSPORT															
International Road Transport Union Charter for Sustainable Development				X		X						X				International representative body for the road transport industry. The Charter is aimed at promoting social responsibility in that sector. www.iru.org/index/en_iru_com_cas
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

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Annex B
(informative)

Abbreviated terms

APR	annual percentage rate
CH_4	methane
CO_2	carbon dioxide
CSR	corporate social responsibility
GHG	greenhouse gas
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
ILO	International Labour Organization
MDG	Millennium Development Goal
NGO	non-governmental organization
NO_x	nitrogen oxide
N_2O	nitrous oxide
OSH	occupational safety and health
PBT	persistent, bioaccumulative and toxic substance
POP	persistent organic pollutant
SMO	small and medium-sized organization
SO_x	sulphur oxide
UN	United Nations
UNFCCC	United Nations Framework Convention on Climate Change
VOC	volatile organic compound
vPvB	very persistent and very bio-accumulative
WTO	World Trade Organization

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