



26000

Guidance on social responsibility

Discovering
ISO 26000



Discovering ISO 26000 provides a basic understanding of the voluntary International Standard ISO 26000:2010, *Guidance on social responsibility*.

This guidance document constitutes a stepping stone for organizations in both the public and private sectors who want to implement ISO 26000 as a means of achieving the benefits of operating in a socially responsible manner.

The objective of social responsibility is to contribute to sustainable development.



Why is social responsibility important?

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 commitment to the welfare of society and the environment has become a central criterion in measuring its overall performance and its ability to continue operating effectively. This, in part, is a reflection of the growing recognition that we need to ensure healthy ecosystems, social equity and good organizational governance. Ultimately, an organization's activities depend on the health of the world's ecosystems. These days, organizations are subject to greater scrutiny by their various stakeholders.



What benefits can be achieved by implementing ISO 26000?

An organization's performance on social responsibility can influence, among other things:

- Competitive advantage
- Reputation
- The ability to attract and retain workers or members, customers, clients and users
- The maintenance of employee morale, commitment and productivity
- The perception of investors, owners, donors, sponsors and the financial community
- Relationships with companies, governments, the media, suppliers, peers, customers and the community in which it operates

Who can benefit from ISO 26000 and how?

ISO 26000 provides guidance for all types of organization, regardless of their size or location, on:

1. Concepts, terms and definitions related to social responsibility
2. Background, trends and characteristics of social responsibility
3. Principles and practices relating to social responsibility
4. Core subjects and issues of social responsibility
5. Integrating, implementing and promoting socially responsible behaviour throughout the organization and, through its policies and practices, within its sphere of influence
6. Identifying and engaging with stakeholders
7. Communicating commitments, performance and other information related to social responsibility

ISO 26000 is intended to assist organizations in contributing to sustainable development. It encourages them to go beyond legal compliance, recognizing that compliance



ISO 26000
seeks to promote
a common
understanding
of social
responsibility.

with the law is a fundamental duty of any organization and an essential part of their social responsibility programme. The standard seeks to promote a common understanding of social responsibility while complementing – but not replacing – other existing tools and initiatives. When applying ISO 26000, organizations should consider societal, environmental, legal, cultural, political and organizational diversity as well as differences in economic conditions, while being consistent with international norms of behaviour.

Not for certification

ISO 26000 is not a management system standard. It does not contain requirements and, as such, cannot be used for certification. Any offer to certify, or claims to be certified, against ISO 26000 would be a misrepresentation of its intent and purpose.



What specifically does ISO 26000 contain ?

ISO 26000 addresses seven core subjects of social responsibility defined in the standard and portrayed in the following graphic.

Social responsibility: 7 core subjects



* The figures refer to the corresponding clauses in the standard.

Outline of ISO 26000

Clause title	Clause n°	Description of clause contents
Scope	Clause 1	Defines the scope of ISO 26000 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 ISO 26000.
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 ISO 26000.
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. 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: 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 ISO 26000.
Bibliography		Includes references to authoritative international instruments and ISO standards that are referenced in ISO 26000 as source material.

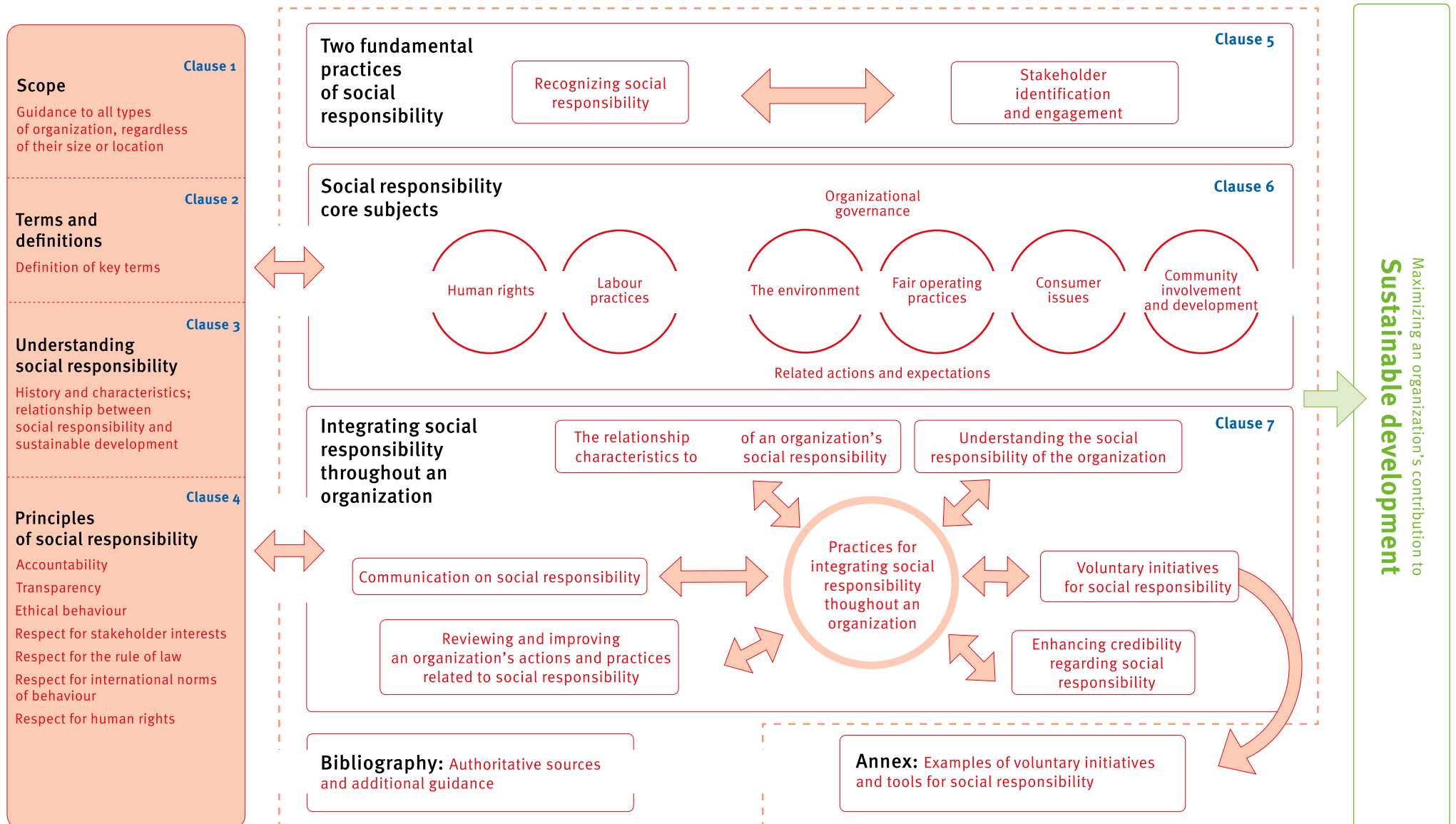
Core subjects and issues of social responsibility addressed in ISO 26000

Core subjects and issues	Addressed in subclause
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 subjects and issues	Addressed in subclause
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

Schematic overview of ISO 26000

The following graphic provides an overview of ISO 26000 outlining the relationship between the various clauses of the standard.



How does an organization go about implementing ISO 26000?

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 these in its business decisions and



An organization
should consider
two fundamental
practices of social
responsibility.

activities, using the guidance provided in Clause 7. This involves: 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 examples of which are presented in Annex A).

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



Where to obtain ISO 26000 and other resources

- ISO 26000 may be purchased from ISO's national member bodies, which are listed with full contact details on the ISO Website at www.iso.org/isomembers. It can also be purchased from the ISO Webstore on ISO's Website at www.iso.org.
- ISO's members are contact points for more information on ISO 26000. A number of them may offer training or briefings on the standard.
- More information can be obtained from the ISO Website (www.iso.org/sr).

ISO standards help break down barriers to international trade, which facilitates global exchange and promotes sustainable growth.

What is ISO?

ISO, the International Organization for Standardization, develops International Standards in an open, impartial and consensus-based process.



More useful links

- *ISOfocus*, ISO's flagship magazine is published six times a year in English and French
www.iso.org/isofocus
- ISO videos
www.youtube.com/PlanetISO
- Follow us on Twitter
www.twitter.com/isostandards
- Join us on Facebook
www.facebook.com/isostandards

**International Organization
for Standardization**

ISO Central Secretariat
1, chemin de la Voie-Creuse
Case postale 56
CH – 1211 Genève 20
Switzerland

iso.org

© ISO, 2014
All rights reserved

