



Discovering ISO 26000

This brochure provides a basic understanding of the voluntary International Standard, ISO 26000:2010, *Guidance on social responsibility*. It aims to be a first step in helping all types of organization in both the public and private sectors to consider implementing ISO 26000 as a way to achieve the benefits of operating in a socially responsible manner.

ISO – the International Organization for Standardization

ISO has a membership of 163* national standards bodies from countries large and small, industrialized, developing and in transition, in all regions of the world. ISO's portfolio of over 18 400* standards provides business, government and society with practical tools for all three dimensions of sustainable development: economic, environmental and social.

ISO standards make a positive contribution to the world we live in. They facilitate trade, spread knowledge, disseminate innovative advances in technology, and share good management and conformity assessment practices.

ISO standards provide solutions and achieve benefits for almost all sectors of activity, including agriculture, construction, mechanical engineering, manufacturing, distribution, transport, medical devices, information and communication technologies, the environment, energy, quality management, conformity assessment and services.

ISO only develops standards for which there is a clear market requirement. The work is carried out by experts in the subject drawn directly from the industrial, technical and business sectors that have identified the need for the standard, and which subsequently put the standard to use. These experts may be joined by others with relevant knowledge, such as representatives of government agencies, testing laboratories, consumer associations and academia, and by international governmental and nongovernmental organizations.

An ISO International Standard represents a global consensus on the state of the art in the subject of that standard.

* At the end of September 2010.

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 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.

What benefits can be achieved by implementing ISO 26000?

The perception and reality of an organization's performance on social responsibility can influence, among other things :

- Competitive advantage
- Reputation
- Ability to attract and retain workers or members, customers, clients or users
- Maintenance of employees' morale, commitment and productivity
- View of investors, owners, donors, sponsors and the financial community
- Relationship 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 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 ISO 26000, 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.

Not for certification

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 and a misuse of this International Standard. As ISO 26000 does not contain requirements, any such certification would not be a demonstration of conformity with this International Standard.



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

Social responsibility : 7 core subjects



* The figures denote the corresponding clause numbers in ISO 26000.

Outline of ISO 26000

Clause title	Clause number	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 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 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

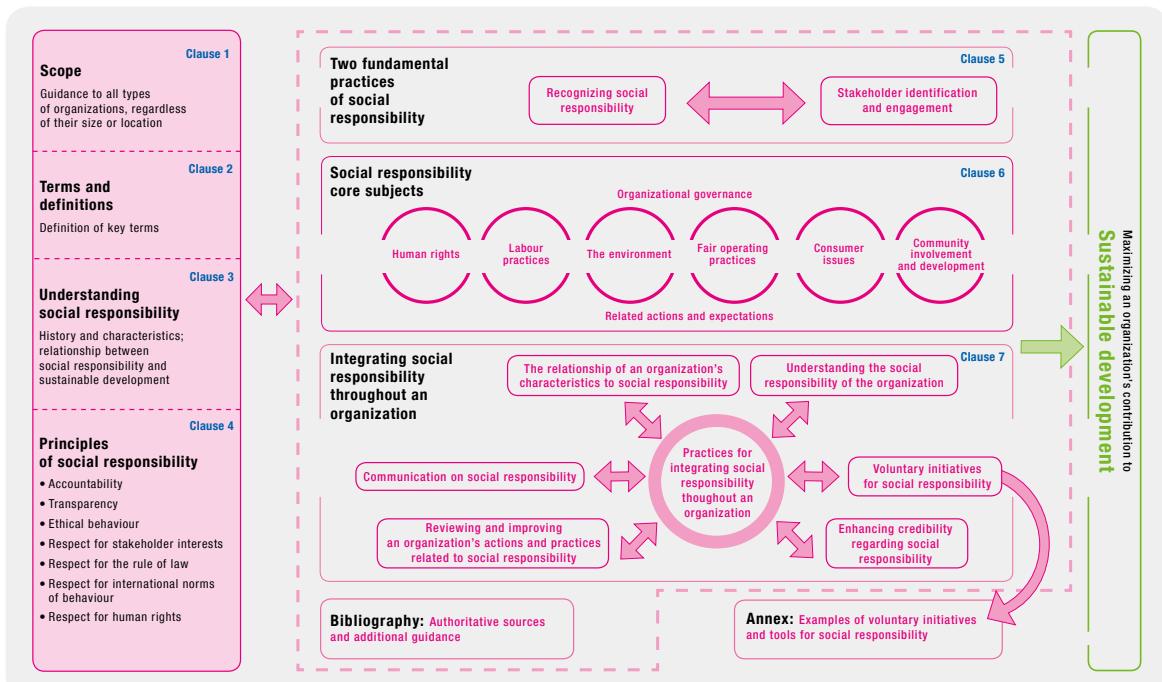
Core subjects and issues	Addressed in sub-clause
Core subject : Organizational governance	6.2
Core subject : Human rights	6.3
Issue 1 : Due diligence	6.3.3
Issue 2 : Human rights risk situations	6.3.4
Issue 3 : Avoidance of complicity	6.3.5
Issue 4 : Resolving grievances	6.3.6
Issue 5 : Discrimination 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 subjects and issues	Addressed in sub-clause
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 and is intended to assist organizations in understanding relations 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 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).

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
- A free-of-charge companion brochure, *ISO 26000 project overview*, is available from ISO national member bodies and from the ISO Central Secretariat sales@iso.org
- The ISO Website www.iso.org. See the home page and click on the section "Management and leadership standards". This brochure and the *ISO 26000 project overview* can be accessed free of charge as HTML and PDF files on this section at www.iso.org/sr
- *ISO Focus+* magazine www.iso.org/isofocus+



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