BSI Standards Publication

Guidance on social responsibility

bsi.

National foreword

This British Standard is the UK implementation of EN ISO 26000:2020. It is identical to ISO 26000:2010. It supersedes BS ISO 26000:2010, which is withdrawn.

The UK participation in its preparation was entrusted to Technical Committee SCP/1/1, Managing for sustainable development.

A list of organizations represented on this committee can be obtained on request to its committee manager.

This publication does not purport to include all the necessary provisions of a contract. Users are responsible for its correct application.

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Compliance with a British Standard cannot confer immunity from legal obligations.

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Amendments/corrigenda issued since publication

Date	Text affected
30 November 2020	This corrigendum renumbers BS ISO 26000:2010 as BS EN ISO 26000:2020

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EUROPEAN STANDARD

NORME EUROPÉENNE

EUROPÄISCHE NORM

EN ISO 26000

October 2020

ICS 03.100.02

English Version

Guidance on social responsibility (ISO 26000:2010)

Lignes directrices relatives à la responsabilité sociétale (ISO 26000:2010)

Leitfaden zur gesellschaftlichen Verantwortung (ISO 26000:2010)

This European Standard was approved by CEN on 18 October 2020.

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This European Standard exists in three official versions (English, French, German). A version in any other language made by translation under the responsibility of a CEN member into its own language and notified to the CEN-CENELEC Management Centre has the same status as the official versions.

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EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

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European foreword

The text of ISO 26000:2010 has been prepared by Technical Committee ISO/TMBG "Technical Management Board - groups" of the International Organization for Standardization (ISO) and has been taken over as EN ISO 26000:2020 by CCMC.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by April 2021, and conflicting national standards shall be withdrawn at the latest by April 2021.

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

According to the CEN-CENELEC Internal Regulations, the national standards organizations of the following countries are bound to implement this European Standard: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and the United Kingdom.

Endorsement notice

The text of ISO 26000:2010 has been approved by CEN as EN ISO 26000:2020 without any modification.

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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.

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.

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.

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**
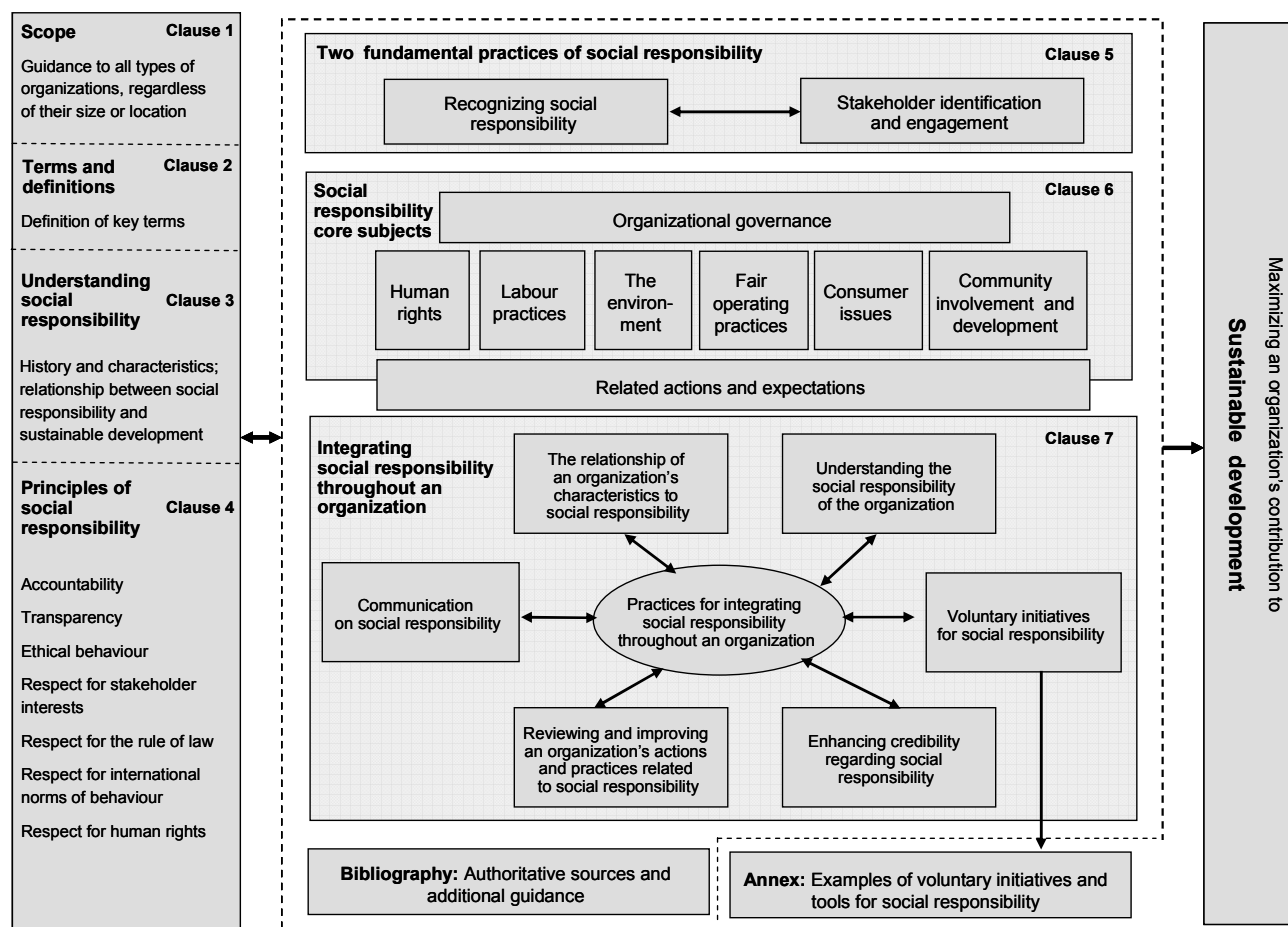
Figure 1 — Schematic overview of ISO 26000

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).