

DIN EN ISO 26000:2021-04 (E)

Guidance on social responsibility (ISO 26000:2010)

Contents	Page
European foreword	4
Foreword	5
Introduction	6
1 Scope	11
2 Terms and definitions	12
3 Understanding social responsibility	15
3.1 The social responsibility of organizations: Historical background	15
3.2 Recent trends in social responsibility	15
3.3 Characteristics of social responsibility	16
3.4 The state and social responsibility	19
4 Principles of social responsibility	20
4.1 General	20
4.2 Accountability	20
4.3 Transparency	20
4.4 Ethical behaviour	21
4.5 Respect for stakeholder interests	22
4.6 Respect for the rule of law	22
4.7 Respect for international norms of behaviour	23
4.8 Respect for human rights	23
5 Recognizing social responsibility and engaging stakeholders	24
5.1 General	24
5.2 Recognizing social responsibility	24
5.3 Stakeholder identification and engagement	26
6 Guidance on social responsibility core subjects	29
6.1 General	29
6.2 Organizational governance	31
6.3 Human rights	33
6.4 Labour practices	43
6.5 The environment	50
6.6 Fair operating practices	58
6.7 Consumer issues	61
6.8 Community involvement and development	70
7 Guidance on integrating social responsibility throughout an organization	79
7.1 General	79
7.2 The relationship of an organization's characteristics to social responsibility	79
7.3 Understanding the social responsibility of an organization	80
7.4 Practices for integrating social responsibility throughout an organization	84
7.5 Communication on social responsibility	86
7.6 Enhancing credibility regarding social responsibility	88
7.7 Reviewing and improving an organization's actions and practices related to social responsibility	90
7.8 Voluntary initiatives for social responsibility	92

Annex A (informative) Examples of voluntary initiatives and tools for social responsibility	95
Annex B (informative) Abbreviated terms	108
Bibliography	109
Figures Figure 1 -- Schematic overview of ISO 26000	9
Figure 2 -- Relationship between an organization, its stakeholders and society	25
Figure 3 -- The seven core subjects	30
Figure 4 -- Integrating social responsibility throughout the organization	79
Boxes Box 1 -- Summary information to assist users of this International Standard	10
Box 2 -- Gender equality and social responsibility	17
Box 3 -- ISO 26000 and small and medium-sized organizations (SMOs)	18
Box 4 -- Understanding complicity	23
Box 5 -- Benefits of social responsibility for an organization	30
Box 6 -- The International Bill of Human Rights and the core human rights instruments	33
Box 7 -- Child labour	42
Box 8 -- The International Labour Organization	43
Box 9 -- Joint labour-management health and safety committees	50
Box 10 -- Examples of climate change adaptation actions	56
Box 11 -- UN Guidelines for Consumer Protection	62
Box 12 -- Consumer dispute resolution	68
Box 13 -- Millennium Development Goals	72
Box 14 -- Contributing to community development through an organization's core activities	73
Box 15 -- Reporting on social responsibility	87
Box 16 -- Certifiable initiatives and initiatives connected to commercial or economic interests	94
Box 17 -- Non-endorsement of initiatives by ISO	96