



GRI & ISO 26000

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References to Reporting in ISO 26000

Clause 7.5 Box 15

Reporting on Social Responsibility

*“An organization should at **appropriate intervals** report about its performance on social responsibility to the stakeholders affected (...) 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**”*

Clause 7.6.2

Enhancing the credibility of reports and claims about social responsibility

*“[One way] to enhance the credibility of reports... [is to] make reports about performance on social responsibility **comparable both over time**, and with reports produced by peer organizations’ and **‘reporting conformance to the reporting guidelines of an external organization’**”*

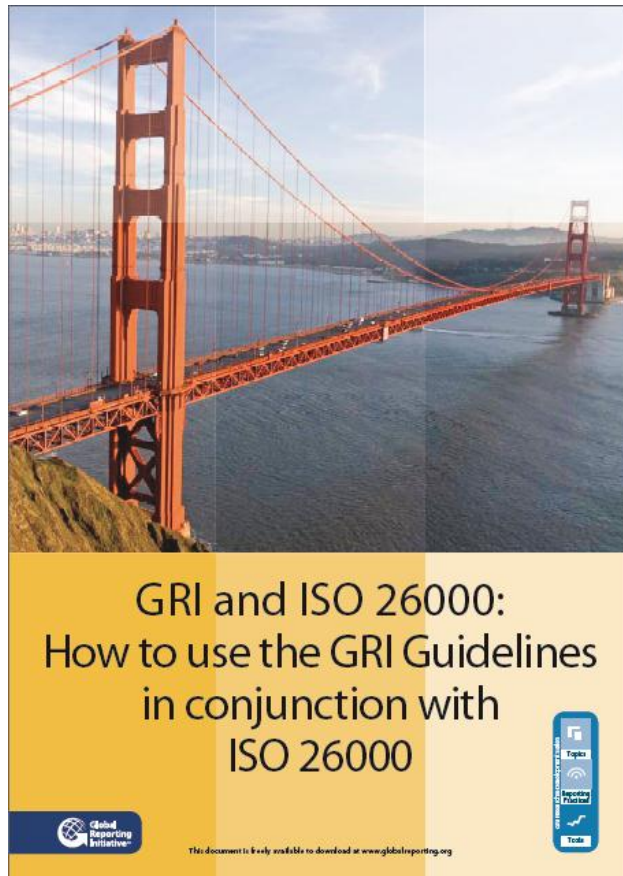
Synergies in Themes

GRI Guidelines Categories	ISO 26000 Core Social Responsibility Subjects
Strategy & Analysis; Organizational Profile; and Governance	Organizational Responsibility
Human Rights	Human Rights; Organizational Governance
Society	Community Involvement & Development; Organizational Responsibility; and Fair Operating Practices.
Labor	Labor Practices; Fundamental Principles & Rights at Work; and Organizational Governance.
Environmental	The Environment; and Organizational Governance
Product Responsibility	Fair Operating Practices; and Consumer Issues
Economic	Community Involvement and Development; and Organizational Governance

Key Differences & Synergies

	ISO 26000	GRI Guidelines
Audience	For use by internal managers.	For use by both internal and external stakeholders.
Reporting	General in its guidance on reporting.	Provides specific performance disclosures
Topics	Organizational Responsibility; Human Rights; Labor Practices; The Environment; Fair Operating Practices; Consumer Issues; and Community Involvement & Development.	Strategy & Analysis; Organizational Profile; Governance; Human Rights; Society; Labor; Product Responsibility; Economic; and Environmental.
Indicators	Mentions indicators as common reporting method	Provides specific performance indicators.

The GRI & ISO Linkage Document



Relevant GRI G3 Guidelines Disclosures - Disclosure on Management Approach or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Stakeholder Inclusiveness Principle		Community involvement	6.8.3
Boundary Protocol		Promoting social responsibility in the value chain	6.6.6
1.1	Strategy and Analysis	Organizational governance	6.2
1.2			
2.3			
4.1-4.17	Governance Commitments and Engagement		
3.13	Assurance	Verification	7.5.3
General Reporting Notes – Assurance			
Social Category			
Human Rights DMA		Organizational governance Human Rights	6.2 6.3
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	Human Rights Due diligence Avoidance of complicity Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.6.6
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Human Rights Due diligence Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.4.3 6.6.6

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