

IQNet SR 10

Social responsibility management systems Requirements



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0. Introduction

0.1. General

This standard establishes the requirements for a social responsibility management system for organizations that are committed to existing social responsibility principles and recommendations and, in particular, those set out in the ISO 26000 International Standard (see Annex B).

On the basis of the criteria set out in this International Standard and the wide-ranging extant literature on social responsibility, this standard establishes a social responsibility management system based on the methodology known as Plan-Do-Check-Act (PDCA). The PDCA cycle can be briefly described as follows:

- **Plan:** establish the objectives and processes necessary to deliver results in accordance with the organization's social responsibility policy.
- **Do:** implement the requirements.
- **Check:** monitor and measure the requirements against social responsibility policy, objectives, targets and legal and other requirements, and report on the results.
- **Act:** take actions to continually improve the performance of the social responsibility management system.

The basis of this approach is shown in figure 1.

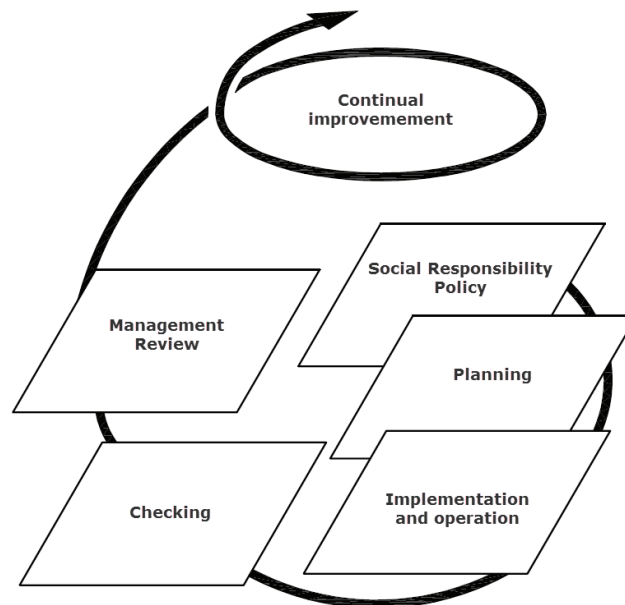


Figure 1. **Social responsibility management system model**

The requirements for the social responsibility management system set out in this standard are the elements of an instrument towards progress in social responsibility management that is compatible with other management tools such as the ISO 9001 quality standard, the ISO 14001 environment standard, the OHSAS 18001 occupational health and safety specification and the SA 8000 social accountability specification.

This standard has been prepared as the outcome of:

- a) An awareness that social responsibility is now an established concept in the economic, environmental and social debate, and the belief that it is a useful concept for the progress of society.
- b) The usefulness of providing an instrument enabling organizations to move forward in the field of social responsibility and communicate their progress, and particularly among small and medium-sized enterprises, in proportion to their scale.
- c) Demand from many organizations that use certification bodies' services to improve in relation to a given objective – such as quality, relationship with the environment or occupational health and safety – and are willing to apply in the field of social responsibility those management techniques that have proved effective in those domains. These organizations implement their policies and set their social responsibility objectives in markets and environments that are becoming increasingly sensitive to social responsibility issues. These are markets that organizations cannot shun and whose demands they are called upon to meet, and which at the same time offer competitive advantages to those actors that best satisfy their expectations.

As in the case of other management systems, this system contains auditable requirements that assure continual improvement of the social responsibility management system; however, it does not set absolute requirements in relation to social responsibility, other than:

- a) Legal duties applicable to an organization.
- b) The management system requirements set out in this standard and any other requirement to which the organization subscribes or establishes.
- c) The organization's own objectives.

This standard establishes certifiable requirements.

Note: Although ISO 26000 was used as a basis for the establishment of this standard; its implementation and certification cannot be used by the organization to claim conformity to ISO 26000.

0.2. Principles of social responsibility management systems

Actions taken in the realm of social responsibility management are based on a range of widely accepted general principles that apply regardless of the nature of the activities, the size of the organization, geographical location or other specific features, and which are additional to respect for universal rights and principles.

An organization shall base their behaviour and conduct in the internationally recognised social responsibility principles. ISO 26000 provides guidance on seven principles of social responsibility. These principles are:

- a) Accountability.
- b) Transparency.
- c) Ethical behaviour.
- d) Respect for stakeholder interests.

- e) Respect for the rule of law.
- f) Respect for international norms of behaviour.
- g) Respect for human rights.

Note: For more information about these principles see ISO 26000 "Guidance on social responsibility".

In addition, leading and operating an organization successfully requires that it be managed in a systematic and transparent manner. Success can result from implementing and maintaining a management system that is designed to improve performance continually by addressing the needs of all the stakeholders.

In addition to social responsibility principles outlined above, an organisation shall respect the following principles related to management system:

a) Cross-disciplinary application

Social responsibility should integrate with the organization's decision-making and actions as a whole, taking account of all its dimensions: social, economic and environmental.

b) Leadership

Leaders should establish and maintain the internal environment in which people can become involved in achieving the organization's objectives.

c) Stakeholder approach

The organization should be aware of and consider its stakeholders' needs and expectations, with reference to the specific features of its business. Stakeholders' involvement in social responsibility actions requires that they engage in a shared commitment, although this need not mean that they must relinquish the legitimate defence of their interests.

d) Consistency with commitments

The organization should take the steps required to honour its commitments and abstain from activities or practices that conflict with those commitments or with basic rights and principles or general principles.

e) Voluntary basis

The starting point of social responsibility must always be the organization's voluntary engagement with stakeholders, society and the market, without reference to any kind of normative imposition as to the application of social responsibility.

f) Additionality

The organization should voluntarily incorporate into its management and culture practices that go beyond legal requirements, and that cannot be treated as an alternative to legal compliance, or as a justification to ignore it.

g) Efficiency

Social responsibility should be managed on a basis of efficiency that remains consistent with the creation of added value and helps the organization to improve in the medium and long term.

h) Continual improvement

The organization should make provision for the resources to be in place for continual improvement of the operation and outcomes of its social responsibility management system.

1. Scope

1.1. General

This standard establishes requirements for defining, implementing, maintaining and improving a social responsibility management system so as to integrate social responsibility within all the organization and to contribute to sustainable development, taking into account stakeholder's needs and expectations to show the capacity of an organization to fulfil, through an ethical and transparent behaviour:

- a) Applicable legal requirements.
- b) The requirements established in this standard.
- c) The social responsibility policy, the objectives and the requirements established by the organization with respect its stakeholders.
- d) Those other own voluntary requirements related to social responsibility adopted by the organization.

1.2. Application

The implementation of a social responsibility management system must take account of:

- a) The characteristics and size of the organization, particularly if it is an Small or Medium Organization (SMO).
- b) The organization's value change and sphere of influence.

Implementation and assessment must also take account of the system's compatibility with other management systems.

Where any requirement(s) cannot be applied due to the nature of an organization, this can be considered for exclusion. Where exclusion is made, claims of conformity to this standard are not acceptable unless these exclusions are limited to the requirements of clause 7, and are justified accordingly.

2. Normative references

The standards referenced below may be of assistance in implementing the various elements of a social responsibility management system.

Quality management

ISO 9000 *Quality management systems -- Fundamentals and vocabulary.*

ISO 9001 *Quality management systems – Requirements.*

ISO 9004 *Managing for the sustained success of an organization -- A quality management approach.*

ISO 10001 *Quality management -- Customer satisfaction -- Guidelines for codes of conduct for organizations.*

ISO 10002 *Quality management -- Customer satisfaction -- Guidelines for complaints handling in organizations.*

ISO 10003 *Quality management -- Customer satisfaction -- Guidelines for dispute resolution external to organizations.*

Environmental management

ISO 14001 *Environmental management systems -- Requirements with guidance for use.*

ISO 14004 *Environmental management systems -- General guidelines on principles, systems and support techniques.*

ISO 14006 *Environmental management systems – Guidelines for incorporating ecodesign.*

ISO 14064-1 *Greenhouse gases -- Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.*

ISO 14064-2 *Greenhouse gases -- Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements.*

ISO 14064-3 *Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.*

ISO 14040 *Environmental management -- Life cycle assessment -- Principles and framework.*

ISO 14044 *Environmental management -- Life cycle assessment -- Requirements and guidelines.*

ISO 50001 *Energy Management Systems -- Requirements with guidance for use.*

Occupational risk prevention management

OHSAS 18001 *Occupational health and safety management systems – Requirements.*

OHSAS 18002 *Occupational health and safety management systems – Guidelines for the implementation of OHSAS 18001:2007.*

Social responsibility

ISO 26000 Guidance on Social Responsibility.

SA 8000 Social Accountability 8000.

3. Terms and definitions

3.1. Consumer

Individual member of the general public purchasing or using property, products or services for private purposes.

[ISO 26000]

3.2. Customer

Organization or individual member of the general public purchasing property, products or services for commercial, private or public purposes.

[ISO 26000]

3.3. Ethical behaviour

Behaviour that is in accordance with accepted principles of right or good conduct in the context of a particular situation and is consistent with **international norms of behaviour**.

[ISO 26000]

3.4. Impact of an organization

Positive or negative change to society, economy or the environment, wholly or partially resulting from an organization's past and present decisions and activities.

[ISO 26000]

3.5. International norms of behaviour

Expectations of socially responsible organizational behaviour derived from customary international law, generally accepted principles of international law, or intergovernmental agreements that are universally or nearly universally recognized

Note 1: Intergovernmental agreements include treaties and conventions.

Note 2: Although customary international law, generally accepted principles of international law and intergovernmental agreements are directed primarily at states, they express goals and principles to which all organizations can aspire.

Note 3: International norms of behaviour evolve over time.

[ISO 26000]

3.6. Organization

Group of people and facilities with an arrangement of responsibilities, authorities and relationships.

[ISO 9000:2005]

Examples: Company, corporation, firm, enterprise, institution, charity, sole trader, association, or parts or combinations thereof.

Note 1: The arrangement is generally orderly.

Note 2: An organization can be public or private.

3.7. Sphere of influence

Range/extent of political, contractual, economic or other relationships through which an **organization** has the ability to affect the decisions or activities of individuals or organizations.

Note: The ability to influence does not, in itself, imply a responsibility to exercise influence.

[ISO 26000]

3.8. Social responsibility

Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that:

- Contributes to sustainable development, including health and the welfare of society.
- Takes into account the expectations of stakeholders.
- Is in compliance with applicable law and consistent with international norms of behaviour.
- Is integrated throughout the organization and practised in its relationships.

[ISO 26000]

Note 1: Activities include products, services and processes.

Note 2: Relationships refer to an organization's activities within its sphere of influence.

3.9. Social responsibility management

Integration within an organization's general management of ethical, social, and labour values and of respect for human and environmental rights. Social responsibility management is chiefly based on policies, strategies, actions and procedures and on relations with the organization's stakeholders.

3.10. Social responsibility manual

Document specifying an organization's social responsibility management system. Its size and format may vary in accordance with the size and complexity of the organization.

3.11. Stakeholders

Individual or group that has an interest in any decision or activity of an organization.

[ISO 26000]

3.12. Supplier

Organization or person that provides a product or service.

[ISO 9000:2005]

Examples: Producer, distributor, retailer or vendor of a product, or provider of a service or information.

Note 1: A supplier can be internal or external to the organization.

Note 2: In a contractual situation, a supplier is sometimes called "contractor" or "subcontractor".

3.13. Sustainability

Ability to maintain long-term continuity of the environment and human activities in their economic, social, institutional and environmental aspects.

3.14. Sustainable development

Development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Note: Sustainable development is about integrating the goals of a high quality of life, health and prosperity with social justice and maintaining the earth's capacity to support life in all its diversity. These social, economic and environmental goals are interdependent and mutually reinforcing. Sustainable development can be treated as a way of expressing the broader expectations of society as a whole.

[ISO 26000]

3.15. Top management

Person or group of persons that direct and control an organization at the highest level.

3.16. Universal accessibility

A condition to be satisfied by environments, processes, goods, products and services, objects and instruments, tools and devices, so that they are comprehensible, usable and practicable for all, under conditions of safety and ease of use and as autonomously and naturally as possible. This condition entails a "Universal design" strategy, although reasonable adjustments may have to be made.

Note: "Universal design" refers to the design of products and environments to be usable by all people, to the greatest extent possible, without the need for adaptation or specialized design. There are seven principles to universal design: equitable use, flexibility in use, simple and intuitive use, perceptible information, tolerance for error, low physical effort and size and space for approach and use.

[ISO 26000].

3.17. Value chain

Entire sequence of activities or parties that provide or receive value in the form of products or services.

[ISO 26000]

Note 1: Parties that provide value include suppliers, outsourced workers, contractors and others.

Note 2: Parties that receive value include customers, consumers, clients, members and other users.

4. Social responsibility management system

4.1. General requirements

The organization shall establish, document, implement, maintain, review and continually improve a social responsibility management system in accordance with the requirements of this standard and determine how it will fulfil these requirements.

The organization shall:

- a) Identify, register and periodically update real and potential social-responsibility-related impacts associated with the activities and decisions of the organization (see 7.1).
- b) Identify and periodically update the identification of the stakeholders which might be affected by the impacts caused by the activities and decisions of the organization (see 7.1).
- c) Determine methods and criteria to evaluate the significance of the impacts of the organization, with reference both to the stakeholders concerned and to the way in which the impact affects sustainable development.
- d) Determine social responsibility requirements (see chapter 7), needs and expectations for each identified stakeholder.
- e) Determine the criteria and methods needed to ensure that both the operation and control of social responsibility requirements are effective.
- f) Ensure the availability of resources and information necessary to support the operation and monitoring of social responsibility requirements.
- g) Monitor, measure where applicable, and analyse these requirements.
- h) Implement actions necessary to achieve planned results and continual improvement of the management system.

Where an organization chooses to outsource any activity that affects conformity to requirements, the organization shall maintain the responsibility for those activities within the organization's scope. Controls and responsibilities necessary to these outsourced activities shall be identified within the social responsibility management system.

Note 1: An "outsourced social responsibility activity" is an activity that the organization needs for its social responsibility management system and which the organization chooses to have performed by an external party.

Note 2: Ensuring control over outsourced activities does not absolve the organization of the responsibility to conform to all established requirements, including statutory and regulatory requirements.

4.2. Documentation requirements

4.2.1. General

The social responsibility management system documentation shall include:

- a) A social responsibility manual.
- b) Social responsibility policy, a code of conduct, objectives, targets and programmes.

- c) Procedures and records required by this standard.
- d) Documents, including records, determined by the organization to be necessary to ensure the effective planning, operation and control of its activities.

4.2.2. Social responsibility manual

The organization shall establish, implement and maintain a social responsibility manual that includes:

- a) The scope of the organization's social responsibility management system, including details of and justification for any exclusions (see 1.2).
- b) Stakeholders identified by the organization.
- c) A description of the main elements of the social responsibility management system and its interaction, and a reference to the related documents.
- d) The procedures established for the social responsibility management system, or reference to them.
- e) The Code of Conduct and the Policy, or reference to them.

4.2.3. Control of documents

Documents required by the social responsibility management system shall be controlled. Records are a special type of document and shall be controlled according to the requirements given in 4.2.4.

The organization shall establish, implement and maintain one or more procedures defining the controls needed:

- a) To review and approve documents for adequacy prior to issue.
- b) To review and update as necessary and re-approve documents.
- c) To ensure that changes and the current revision status of documents are identified.
- d) To ensure that relevant versions of applicable documents are available at points of use.
- e) To ensure that documents remain legible and readily identifiable.
- f) To ensure that documents of external origin determined by the organization to be necessary for the social responsibility management system are identified and their distribution controlled.
- g) To prevent the unintended use of obsolete documents, and to apply suitable identification to them if they are retained for any purpose.

4.2.4. Control of records

The organization shall establish and maintain the records needed to provide evidence of conformity to the requirements of this standard and demonstrate the results achieved.

The organization shall establish, implement and maintain one or more procedures to define the controls needed for the identification, storage, protection, retrieval, retention and disposition of records.

Records shall remain legible, readily identifiable and retrievable. Documents and records in electronic and digital form shall be tamper-proof, and backup copies shall be made on a regular basis.

5. Management responsibility

5.1. Management commitment

Top management shall provide evidence of its commitment to the development and implementation of the social responsibility management system and to continually improving its effectiveness by:

- a) Communicating to the organization the importance of performing management activities in the domain of social responsibility and of compliance with legal requirements.
- b) Establishing and implementing the social responsibility policy.
- c) Defining a Code of Conduct in which the values of the organization are established, which support the principles of the social responsibility management.
- d) Ensuring that social responsibility objectives are established.
- e) Conducting management reviews.
- f) Ensuring the availability of resources.
- g) Adopting good governance practices of the organization through an ethical behaviour, appropriate to its purpose and activities, which promotes the integration of social responsibility within all the organization.

5.2. Social responsibility policy

Top management shall define and approve the organization's social responsibility policy and ensure that it:

- a) Is appropriate to the nature, scale, impacts and geographic scope of action and activities of the organization.
- b) Includes a commitment to promote the social responsibility principles, as stated in ISO 26000:
 - 1. Accountability.
 - 2. Transparency.
 - 3. Ethical behaviour.
 - 4. Respect for stakeholder interests.
 - 5. Respect for the rule of law.
 - 6. Respect for international norms of behaviour.
 - 7. Respect for human rights.
- c) Includes a commitment to comply with legal requirements, with the requirements established in this standard and with other requirements relating to social responsibility to which the organization subscribes.
- d) Includes a commitment to continual improvement of the social responsibility management system.

- e) Provides the framework for setting and reviewing social responsibility objectives, targets and programmes.
- f) Is documented, implemented, maintained and reviewed for the purpose of continual adaptation.
- g) Is communicated to all persons working for or on behalf of the organization.
- h) Is available to the public.

Top management shall ensure that social responsibility requirements are determined with the aim of meeting the expectations of identified stakeholders, with regard to a socially-responsible behaviour (see chapters 7 and 8.5).

5.3. Planning

5.3.1. Objectives, targets and programs

Top management shall ensure that social responsibility objectives, targets and programmes are established, documented, implemented and maintained at relevant functions and levels within the organization.

Objectives and targets shall:

- a) Be coherent with the social responsibility policy.
- b) Consider, in its definition, the significant impacts and the stakeholders, identified as consequence of the organization's activities and decisions.
- c) Be specific, measurable, achievable, relevant and time-determined wherever practicable.
- d) Be communicated to the relevant functions so that the latter become aware of their individual duties.
- e) Be reviewed on a regular basis to ensure that they remain relevant and consistent with social responsibility objectives. Wherever necessary, targets shall be modified accordingly.

The organization shall establish, document, implement and maintain programmes for achieving its objectives and targets. Programmes shall include:

- a) Designation of responsibility and authority for achieving objectives at relevant functions and levels of the organization.
- b) The means and time-frame by which they are to be achieved.
- c) Regular review to ensure that they remain relevant and consistent with social responsibility objectives and targets. Wherever necessary, programmes shall be modified accordingly.

When establishing and reviewing its objectives, an organization shall consider its technological options, its financial, operational and business requirements, and stakeholders' expectations.

5.3.2. Social responsibility management system planning

Top management shall ensure that:

- a) The planning of the social responsibility management system is carried out in order to meet the requirements given in 4.1, as well as the social responsibility objectives, targets and programmes.
- b) The potential impacts of the decisions and activities are taken into account and the integrity of the social responsibility management system is maintained when changes in the social responsibility management system or in the activities of the organization are planned and implemented.

5.4. Responsibility, authority and communication

5.4.1. Responsibility and authority

The organization shall define functions, responsibilities and authorities. These shall be documented and communicated within the organization to facilitate effective social responsibility management.

5.4.2. Management representative

Top management shall appoint a member of the organization's management who, irrespective of other responsibilities, shall have responsibility and authority that includes:

- a) Ensuring that the social responsibility management system is established, implemented and maintained in accordance with the requirements of this standard.
- b) Reporting to top management on the performance of the social responsibility management system for review, including recommendations for improvement.
- c) Ensuring the promotion of awareness of social responsibility requirements and stakeholders' expectations throughout the organization.

Note: The responsibility of a management representative can include liaison with stakeholders on matters relating to the social responsibility management system.

5.4.3. Communication

Top management shall ensure that appropriate communication mechanisms are established within the organization and that communication takes place considering the effectiveness of the social responsibility management system.

Top management shall ensure that effective processes for communication with stakeholders are established and implemented in order to:

- a) Ascertain their needs and expectations with regard to social responsibility.
- b) Communicate the organization's progress in social responsibility.
- c) Address stakeholders' queries and any other information requests.
- d) Address stakeholders' complaints and claims.

Internal communication processes shall include channels for claims, complaints and suggestions, enabling improved relations with employees and, if applicable, assessment of employee satisfaction.

Appropriate records relating to these communications shall be maintained (see 4.2.4).

Note: The organization should, at appropriate intervals, report about its performance on social responsibility. Reporting can be done in many different ways, including meetings with stakeholders, letters describing the organization's activities related to social responsibility for a defined period, website information and periodic social responsibility reports.

5.5. Legal and other requirements

Top management shall ensure that one or more procedures are established, implemented and maintained to:

- a) Identify and have access to the statutory and regulatory requirements and other requirements relating to social responsibility to which the organization subscribes.
- b) Determine how these requirements apply to social responsibility actions and the management system.

The organization shall keep this information up to date. The organization shall likewise communicate relevant information on statutory, regulatory and other requirements to persons working for the organization and other stakeholders.

5.6. Management review of the system

Top management shall review the organization's social responsibility management system, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. Reviews shall include assessing opportunities for improvement and the need for changes to the social responsibility management system, including the social responsibility policy and social responsibility objectives and targets.

Records from management reviews shall be maintained (see 4.2.4).

5.6.1. Review input

The input to management review shall include:

- a) Results of internal and external audits.
- b) Results of evaluations of compliance with legal requirements and with other requirements to which the organization subscribes.
- c) Communication(s) from stakeholders and feedback, including complaints and claims.
- d) The performance of the social responsibility management system, considering the evaluation of the impacts in the society and the environment.
- e) The extent of fulfilment of objectives, targets and programmes.
- f) Status of corrective and preventive actions.

- g) Follow-up actions from previous management reviews.
- h) Changes that could affect the social responsibility management system.

5.6.2. Review output

The output from the management review shall include any decisions and actions related to:

- a) Potential changes to the social responsibility policy, social responsibility objectives and targets and other elements of the social responsibility management system consistent with the commitment to continual improvement.
- b) Improvement in the organization's performance in social responsibility in accordance with stakeholders expectations and needs, and with the impacts in society and environment.
- c) Resource needs.

6. Resource management

6.1. General

Top management shall ensure the availability of resources essential to establish, implement, maintain and improve the social responsibility management system. Resources include human resources and specialised skills, organizational infrastructure, technology and financial resources.

6.2. Competence, training and awareness

The organization shall ensure that personnel whose functions and/or job positions may influence the social responsibility management system are competent, on the basis of appropriate education, training, skills and experience (see 7.3.10).

The organization shall:

- a) Determine the necessary competence for personnel performing work that may influence the social responsibility management system.
- b) Identify related training needs and provide training or take other actions to meet these needs.
- c) Evaluate the effectiveness of the actions taken.
- d) Ensure that all its personnel are aware of the importance of conformity with the policy, the code of conduct and procedures and with the requirements of the social responsibility management system, as well as of their contribution to achieve the social responsibility objectives.
- e) Maintain appropriate records of education, training, skills and experience.

7. Requirements of the social responsibility management system regarding stakeholders

7.1. General

The organization shall identify all those impacts arising from its decisions and activities in the domain of social responsibility, as well as those derived from the affected stakeholders, and ensure that it has identified all significant impacts within the scope defined in the social responsibility management system. The organization shall not confine itself to the stakeholders identified in this chapter, nor to the aspects included in this chapter for each stakeholder.

The organization shall document this information and keep it up to date.

The organization shall determine social responsibility requirements (see 7.2 to 7.10) for each stakeholder and the criteria and methods required to ensure that the operation and control of management system activities are effective.

The organization shall ensure its commitment to comply with the applicable legal requirements and with other requirements to which the organization subscribes in its relationships with all stakeholders (see 5.5 and 8.4).

Records demonstrating conformity to these requirements shall be maintained (see 4.2.4).

7.2. Requirements to be fulfilled by the organization regarding owners, shareholders and investors

The organization shall comply with the following requirements:

7.2.1. Management effectiveness and efficiency

The organization shall carry out effective and efficient management in order to maximize the return in a sustainable way.

Objectives, targets and programs must show the commitment of the top management with social responsibility.

Note: Returns may be economic or of other kinds, depending on the objects of the organization.

7.2.2. Organizational governance

The organization shall establish the necessary mechanisms and control systems to ensure that the persons that are governing it perform their functions under the commitment and values collected in the social responsibility policy and code of conduct, and under the values of honesty, rigour and loyalty towards the interests of shareholders, investors, members and donors, in a manner consistent with the interests of the rest of significant stakeholders.

Mechanisms and processes shall be established to facilitate the organization to account for the impacts of its decisions and activities in the society and in the environment. Those mechanisms must also take into account how to answer to the stakeholders affected by

the impacts, in such a way that actions taken to prevent from the repetition of negative involuntary or non-foreseeable impacts must be included in the answers.

7.2.3. Informative transparency

The organization shall undertake and demonstrate a public commitment to reliable, rigorous, timely and relevant information to the public in general and to the stakeholders in particular. Such information shall include, among other aspects, matters relating to the organization's social responsibility policy, its objectives and the extent of their fulfilment, including the probable and known impacts to the society and to the environment arising from its decisions and activities.

This information shall be easily accessible and understandable to those stakeholders which can be significantly affected by the activities and decisions adopted by the organization.

7.2.4. Voting rights and representation

The organization shall put in place the necessary mechanisms to assure voting and representation rights in an agile and effective manner, and, as far as practicable, to ensure that such mechanisms are used in good faith and in furtherance of the organization's corporate objects.

Note: The exercise of such rights can be facilitated by mechanisms such as electronic voting or support for forums and groups.

7.3. Requirements to be fulfilled by the organization regarding employees

The organization shall comply with the following requirements:

7.3.1. Non-discrimination

The organization shall respect and facilitate effective equality of opportunity and treatment, irrespective of race, gender, maternity/paternity, creed, political affiliation, personal relationship, nationality, social background, health, age, disability or other personal characteristics, and, specifically, shall exert no direct or indirect discrimination in occupational recruitment, training, progression and promotion, or infringe related rights.

In cases of persons and groups suffering objective disadvantages and effective absence of equality of opportunity, mechanisms shall be established to help render equality of opportunity effective.

In addition, the organization shall establish training or other mechanisms that support equality of opportunity in promotions to positions on the organization's governing organs.

Note: Provisions, criteria or practices that are objectively justifiable towards a legitimate and socially accepted aim are not regarded as discriminatory, provided that the means to attain that aim are appropriate and necessary.

7.3.2. Right to privacy

The organization shall ensure that its behaviour do not infringe employees' and their families' right to privacy. The organization's practices shall secure the confidentiality of its employees' personal data and the organization shall provide the necessary channels to inform employees on the use made of their personal data.

7.3.3. Forced labour

The organization shall establish mechanisms to ensure that forced labour shall not be used either in the organization, or in its value chain. Special attention shall be exercised on direct suppliers, with which the capacity on influence is higher, ensuring that forced labour is not used in any of the working places, including those which are located in other countries.

The concept of forced labour includes, among others, serf labour and non-voluntary and/or unpaid prison labour, and those works in which workers are required to leave belongings or documents as a pledge so as to enforce their labour relationship, except in events contemplated in laws and regulations.

7.3.4. Child labour

The organization shall establish mechanisms to ensure that child labour shall not be used either in the organization, or in its value chain. Special attention shall be exercised on direct suppliers, with which the capacity on influence is higher, ensuring that child labour is not used in any of the working places, including those which are located in other countries.

In no event may a minor be exposed to work situations or environments that are unhealthy, hazardous, degrading (such as pornography and prostitution) or unsafe, nor may a minor work outside normal working hours.

Note: "Normal working hours" refers to those approved by national regulations, unless they contravene international norms of behaviour, and specially the ILO Conventions and the UN Convention on the Rights of the Child.

7.3.5. Health and Safety (H&S)

The organization shall undertake risk prevention to ensure the health and safety of its employees by integrating preventive activities with the organization and adopting the necessary measures (including the establishment, development and communication of relevant actions and training activities) aimed at preventing occupational accidents, injuries and diseases by adapting job positions to people in accordance with applicable regulations.

The organization shall, at least, consider the following requirements:

- a) To identify and comply with all legal H&S requirements.
- b) To identify and evaluate H&S risks involved in its activities and working places.
- c) To implement and H&S program.

- d) To provide the safety equipment and infrastructure, including the necessary Personal Protection Equipment (PPEs), for the prevention of occupational injuries, diseases and accidents.
- e) To provide specific training and information on H&S.
- f) To record and investigate all H&S incidents and problems in order to minimize or eliminate them.
- g) To have an Emergency Plan, when necessary.

7.3.6. Accessible environments

The organization shall design work environments and job positions considering universal accessibility criteria (see 3.16), so that they are accessible to the greatest possible number of people, towards the aim of avoiding discrimination by reason of disability.

7.3.7. Association and bargaining

The organization shall respect employees' rights of unionisation and collective representation and the right to collective bargaining. The organization shall ensure that discriminatory measures are not established against personnel representatives or unionised employees, and shall respect the normal performance of their activities.

7.3.8. Work conditions and wages

The organization shall establish a wage policy that supports a decent standard of living. In addition, the organization shall maintain the necessary mechanisms as to report to employees suitably on their wages and their elements, and on any changes to wages.

The organization shall provide also decent conditions of work with regard to hours of work, weekly rest and holidays. The organization shall abide national laws, the agreements adopted by collective bargaining at industry/company level, when applicable, and ILO applicable standards, both in regular work and overtime. Overtime shall be compensated according to legal requirements and voluntary agreements.

7.3.9. Employment agreement

The organization shall define a recruitment policy in accordance with current legislation that, in conformity with applicable law, includes all elements giving rise to social protection rights (illness and accident insurance, retirement, unemployment insurance, etc.), revealing its compromise with the stability and the quality of jobs.

7.3.10. Training, employability and career development

The organization shall assist employees in the acquisition and updating of knowledge and competences which may improve their career prospects and productivity and the organization's competitiveness. Insofar as possible, the organization should establish instruments in support of career development within the organization itself.

7.3.11. Work-life balance

The organization shall address its employees' expectations and needs to aim at a suitable balance between their private and work lives, while endeavouring to ensure that such measures do not detract from the organization's competitiveness.

Taking account of the intrinsic characteristics of the organization's activities and strategy, the organization shall consider rolling out measures relating to people management, work organization and career development, following space and time flexibility schemes, having regard to the personal situations of its employees, especially where employees have responsibilities involving care for children and other dependents.

Note: Measures undertaken in this field will be more effective if there is an organizational culture and management and leadership style that takes account of work-life balance needs and the need to eliminate any kind of unjustified discrimination in the workplace.

7.3.12. Respect for employee dignity

The organization shall encourage respect for human dignity and undertake actions against behaviours involving direct attacks on human dignity, especially situations falling within the domains of sexual harassment, workplace violence and moral harassment.

7.4. Requirements to be fulfilled by the organization regarding customers, users and consumers

The organization shall comply with the following requirements:

7.4.1. Promotions and advertising

When marketing products and services, the organization shall use promotions and advertising that respect human dignity and health and safety, are not misleading, and do not encourage illegal or dangerous behaviour, or are opposed to the social responsibility principles included in this standard.

7.4.2. Contracts

The organization shall draft and perform contracts in accordance with the principles of transparency, truthfulness, trust and good faith. In addition, the organization shall avoid abusing any potential dominant position.

The organization shall provide clear, accurate and complete information to customers, users and consumers regarding:

- a) The characteristics of goods and services (e.g., source, composition, etc.).
- b) Prices, budgets, timeframes, warranties, insurance and taxes.

The organization shall honour the terms and conditions agreed with customers, users and consumers, including delivery and post-delivery activities, and terms not expressly agreed but required for the specified or intended use, wherever known.

7.4.3. Confidentiality and privacy

The organization shall establish mechanisms to preserve proper confidentiality in relations with customers and respect for the privacy of their data.

7.4.4. Honesty

The organization shall take appropriate measures to ensure that relations with customers, users and consumers exclude corrupt practices, extortion or bribery that compromise the objectivity and independence of the parties.

7.4.5. Customer service and after sales service

The organization shall establish procedures for addressing and resolving, as appropriate, customers' suggestions, complaints and claims. Procedures shall define responsibilities, including an acknowledgement of receipt, and set a specific timeframe for response. Furthermore, the organization shall disclose the existence of such procedures and explain how to access them.

7.4.6. Socially responsible goods and services

The organization shall offer goods and services that comply with legal requirements, as well as considering criteria of quality, safety, environmental respect, reliability and, on a progressive basis, universal design (see 3.16). If appropriate, all information relating to the universal design of the product or service must be included.

7.5. Requirements to be fulfilled by the organization regarding product suppliers, service providers and partners

The organization shall comply with the following requirements:

7.5.1. Support for the principles of social responsibility in the supply chain

The organization shall establish mechanisms to promote the principles and requirements of social responsibility in its supply chain, with a special focus on direct suppliers, upon whom its influence is strongest.

7.5.2. Execution and performance of contracts

The organization shall draft and perform contracts in accordance with the principles of transparency, truthfulness, trust and good faith, with a special focus on direct suppliers. Contracts shall be performed in accordance with their terms. Abuse of a dominant position shall be avoided, including matters relating to financial guarantees and terms of payment.

The organization shall develop and consider social-responsibility-based criteria in its suppliers' selection processes, promoting the application of socially-responsible practices through the organization's value chain.

7.5.3. Confidentiality and privacy

The organization shall establish mechanisms to preserve proper confidentiality in relations with suppliers and respect for the privacy of their data.

7.5.4. Honesty

The organization shall take appropriate measures to ensure that relations with suppliers exclude corrupt practices, extortion or bribery that compromises the objectivity and independence of the parties, and that suppliers' property rights (e.g., intellectual property) are respected.

7.6. Requirements to be fulfilled by the organization in its alliances and collaborative efforts

The organization shall promote the principles of social responsibility in its allies and partners through the relationships established with them.

7.7. Requirements to be fulfilled by the organization regarding competitors

The organization shall define business policies and strategies that preclude practices involving unfair competition. Specifically, the organization shall:

- a) Respect competitors' property rights (tangible and intangible) and not resort to unethical practices such as industrial espionage.
- b) Abstain from promoting or entering into agreements that illegally or improperly restrict competition (price agreements and market sharing).
- c) Not circulate false or misleading information about competitors.

7.8. Requirements to be fulfilled by the organization regarding government

The organization shall comply with the following requirements:

7.8.1. Cooperation and transparency

The organization shall maintain relationships of transparency and cooperation with the various public authorities.

7.8.2. Non-interference

The organization shall abstain from any improper interference in the political sphere. In the event of political involvement, the organization shall clearly and transparently establish the conditions under which, through its executives and employees, the organization may undertake such involvement.

7.8.3. Tax obligations

The organization shall comply with its tax obligations in all territories in which it operates.

7.8.4. Honesty

The organization shall take appropriate measures to avoid practices of corruption and bribery in relations with government and/or political authorities and which compromise the objectivity and independence of the parties.

7.9. Requirements to be fulfilled by the organization regarding the community and society

The organization shall comply with the following requirements:

7.9.1. Engagement

The organization shall contribute to the sustainable development of the community and the environment in which it operates through its own activities and through further actions, to the extent of its ability.

7.9.2. Promotion of local development

The organization shall strive to foster growth and generate wealth so as to improve the environment in which it operates, taking account of local development through policies that promote and reinforce local recruitment of employees at the various levels of qualification, as far as practicable, and use of local suppliers wherever the type of product/service allows.

In addition, the organization shall carry on its activities in such a way as to benefit both the organization and the community in terms of employment and welfare.

7.9.3. Investment in the community and the society

The organization shall respect heritage and culture, as well as the ways of life of the communities affected by the activity of the organization.

The organization shall promote and undertake initiatives and programs oriented to the community and the society, in order to improve the social aspects of the community life and contributing to the sustainable development.

7.10. Requirements to be fulfilled by the organization regarding the environment

The organization shall comply with the following requirements:

7.10.1. Pollution and climate change prevention, and efficient use of resources

The organization shall identify and assess the environmental aspects of its activities for appropriate management thereof.

The organization shall take measures to avoid or minimize its effects in climate change, and to optimize the use of materials, combustibles, energy, water and other resources.

7.10.2. Ecosystem and biodiversity conservation

The organization shall prevent, in its sphere of influence, negative impacts on ecosystems which may result in loss, decrease in abundance, or extinction of species and/or natural habitats, physical alterations to the marine environment, loss of biodiversity or non-sustainable use of wildlife (including over-fishing, over-hunting or elimination of species in danger of extinction).

Apart from that, the organization shall promote initiatives or actions which produce a positive impact in the ecosystems and biodiversity.

7.10.3. Respect for animal life

The organization shall uphold special diligence in its compliance with applicable laws and regulations regarding the welfare, handling and care of animals.

8. Measurement, analysis and improvement

8.1. General

The organization shall establish, implement and maintain appropriate methods to monitor, measure, analyse and improve the performance of the social responsibility management system.

8.2. Monitoring and measurement of the social responsibility management system

The organization shall determine, document and apply appropriate methods to monitor and, where applicable, measure social responsibility requirements. Specifically, monitoring and measurement must enable it to:

- a) Monitor and measure the fundamental characteristics of activities that may affect the organization's social responsibility, and particularly those which are associated with positive and negative impacts.
- b) Verify compliance with the requirements of this standard and those identified by the organization.
- c) Measure the organization's ability to achieve planned results, including objectives and targets.

When planned results are not achieved, corrective action shall be taken and documented, as appropriate.

8.3. Analysis of data

The organization shall determine, collect and analyse appropriate data to demonstrate the suitability and effectiveness of the social responsibility management system and to evaluate whether continual improvement can be made to the effectiveness of the social responsibility management system. This shall include data generated as a result of monitoring and measurement and from other relevant sources.

8.4. Evaluation of legal compliance

The organization shall establish, implement and maintain a procedure(s) for periodically evaluating compliance with applicable legal requirements and other requirements to which the organization subscribes.

The organization shall keep records of the results of the periodic evaluations (see 4.2.4).

8.5. Stakeholder expectations

As one of the measurements of the performance of the social responsibility management system, the organization shall periodically monitor information relating to significant stakeholders' perception as to whether the organization has met their needs and expectations with regard its socially-responsible behaviour.

The methods for obtaining and using this information shall be determined (see 4.2.4).

8.6. Nonconformity, corrective action and preventive action

The organization shall establish, implement and maintain a procedure(s) for dealing with actual and potential nonconformity(ies) (including stakeholders' complaints and claims) and for taking corrective action and preventive action. The procedure(s) shall define requirements for:

- a) Identifying and correcting nonconformity(ies).
- b) Investigating nonconformity(ies), determining its (their) cause(s) and taking actions in order to avoid their recurrence.
- c) Evaluating the need for action(s) to prevent nonconformity(ies) and implementing appropriate actions designed to avoid its (their) recurrence.
- d) Recording the results of corrective action(s) and preventive action(s) taken (see 4.2.4).
- e) Reviewing the effectiveness of corrective action(s) and preventive action(s) taken.

Actions taken shall be appropriate to the impacts of the nonconformity(ies) encountered or the effects of potential problems.

The organization shall ensure that any necessary change arising from a corrective action or preventive action is recorded in the social responsibility management system documentation.

8.7. Internal audit

The organization shall conduct internal audits at planned intervals to determine whether the social responsibility management system:

- a) Conforms to planned requirements for social responsibility, the requirements of this document and the social responsibility management system requirements established by the organization.
- b) Is effectively implemented and maintained.

An audit programme shall be planned, taking into consideration the status and importance of the social responsibility requirements and areas to be audited, as well as the results of previous audits. The audit criteria, scope, frequency and methods shall be defined. The selection of auditors and conduct of audits shall ensure objectivity and impartiality of the audit process. Auditors shall not audit their own work.

One or more procedures shall be established, implemented and maintained to define the responsibilities and requirements for planning and conducting audits, establishing records and reporting results.

Records of the audits and their results shall be maintained (see 4.2.4).

The management responsible for the area being audited shall ensure that any necessary corrections and corrective actions are taken without undue delay to eliminate detected nonconformities and their causes. Follow-up activities shall include the verification of the actions taken and the reporting of verification results.

Annex A (informative)

International reference documents

The following is a non-exhaustive list of international documents that may be relevant to social responsibility:

- The Ten Principles of the United Nations Global Compact (1999).
- Community Charter of Fundamental Social Rights for Workers (9 December 1989).
- The Earth Charter.
- Charter of Fundamental Rights of the European Union.
- ILO Code of Practice on HIV/AIDS and the world of work.
- Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (1984).
- Convention on the Rights of Persons with Disabilities (2006).
- International Convention on the Elimination of All Forms of Racial Discrimination (1965).
- Convention on the Elimination of All Forms of Discrimination against Women (1979).
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1997).
- Convention on the Rights of the Child (1989).
- ILO Hours of Work (Industry) Convention (No 1) and Recommendation 116 (Reduction of Hours of Work).
- ILO Convention No 102 (Social Security -- minimum standards).
- ILO Convention No 131 (Minimum Wage Fixing).
- ILO Convention No 135 (Workers' Representatives).
- ILO Convention No 138 and Recommendation No 146 (Minimum Age).
- ILO Convention No 155 and Recommendation No 164 (Occupational Safety and Health).
- ILO Convention No 159 (Vocational Rehabilitation and Employment -- Disabled Persons).
- ILO Convention No 169 (Indigenous and Tribal Peoples).
- ILO Convention No 177 (Home Work).
- ILO Convention No 182 (Worst Forms of Child Labour).
- ILO Convention No 183 (Maternity Protection).
- ILO Conventions No 29 (Forced Labour) and No 105 (Abolition of Forced Labour).
- ILO Convention No 87 (Freedom of Association and Protection of the Right to Organise).
- ILO Convention No 98 (Right to Organise and Collective Bargaining).

- ILO Conventions No 100 (Equal Remuneration) and No 111 (Discrimination in Respect of Employment and Occupation).
- ILO Declaration on Fundamental Principles and Rights at Work (1998).
- UN Declaration on the Rights of Disabled Persons (1975).
- UN Declaration on the Rights of Mentally Retarded Persons (1971).
- Millennium Declaration (2000).
- Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognised Human Rights and Fundamental Freedoms (1998).
- ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (1977).
- Universal Declaration of Human Rights (1948).
- UN Standard Rules on Equalisation of Opportunities for Disabled Persons.
- International Covenant on Civil and Political Rights (1966).
- International Covenant on Economic, Social and Cultural Rights (1966).

Annex B (informative)

Correspondence between ISO 26000 and IQNet SR 10

	ISO 26000 (Guidance)		IQNet SR 10 (Requirements)
Clause	Title	Clause	Title
4	Principles of social responsibility	0.2	Principles of social responsibility management
5	Recognizing social responsibility and engaging stakeholders	4.1	General requirements
		5.1	Management commitment
		5.2	Social responsibility policy
		5.4.3	Communication
6	Guidance on social responsibility core subjects	4.1	General requirements
		7.1	Requirements of the social responsibility management system regarding stakeholders: General
	Core subjects		
6.2	Organizational governance	4	Social responsibility management system
		5.2	Social responsibility policy
		5.3	Planning
		5.6	Management review
		7.2	Requirements to be fulfilled by the organization regarding owners, shareholders and investors
6.3	Human rights	0.2	Principles of social responsibility management system
		7.3	Requirements to be fulfilled by the organization regarding employees
		7.5	Requirements to be fulfilled by the organization regarding product suppliers, service providers and partners
		7.9	Requirements to be fulfilled by the organization regarding the community and the society

	ISO 26000 (Guidance)		IQNet SR 10 (Requirements)
Clause	Title	Clause	Title
6.3.3	Human rights issue 1: Due diligence	5.2	Social responsibility policy
		5.6	Management review
6.3.4	Human rights issue 2: Human risk situations	5.2	Social responsibility policy
		5.6	Management review
6.3.5	Human rights issue 3: Avoidance of complicity	7.8.2	Non-interference
		7.4.4	Honesty
		7.5.4	Honesty
		7.8.4	Honesty
6.3.6	Human rights issue 4: resolving grievances	5.4.3	Communication
		7.4.5	Customer service and after sales service
		8.5	Stakeholder expectations
6.3.7	Human rights issue 5: Discrimination and vulnerable groups	7.3.1	Non-discrimination
		7.3.4	Child labour
		7.3.6	Accessible environments
		7.9.3	Investment in the community and in the society
6.3.8	Human rights issue 6: Civil and political rights	7.3.2	Right to privacy
		7.3.7	Association and bargaining
6.3.9	Human rights issue 7: Economic, social and cultural rights	7.3.8	Work conditions and wages
		7.3.9	Employment agreement
		7.3.10	Training, employability and career development
6.3.10	Human rights issue 8: Fundamental principles and rights at work	0.2	Principles of social responsibility management
		7.3	Requirements to be fulfilled by the organization regarding employees
6.4	Labour practices	0.2	Principles of social responsibility management
		7.3	Requirements to be fulfilled by the organization regarding employees

	ISO 26000 (Guidance)		IQNet SR 10 (Requirements)
Clause	Title	Clause	Title
		7.5	Requirements to be fulfilled by the organization regarding product suppliers, service providers and partners
		7.9	Requirements to be fulfilled by the organization regarding the community and the society
6.4.3	Labour practices issue 1: Employment and employment relationships	7.3.9	Employment agreement
6.4.4	Labour practices issue 2: Conditions of work and social protection	7.3.8	Work conditions and wages
		7.3.9	Employment agreement
		7.3.11	Work-life balance
		7.3.12	Respect for employee dignity
6.4.5	Labour practices issue 3: Social dialogue	5.4.3	Communication
		7.3.7	Association and bargaining
		8.5	Stakeholders expectations
6.4.6	Labour practices issue 4: Health and safety at work	7.3.5	Health and safety
6.4.7	Labour practices issue 5: Human development and training in the workplace	7.3.10	Training, employability and career development
6.5	The environment	7.10	Requirements to be fulfilled by the organization regarding the environment
6.5.3	Environmental issue 1: Prevention of pollution	7.10.1	Pollution and climate change prevention, and efficient use of resources
6.5.4	Environmental issue 2: Sustainable resource use	7.10.1	Pollution and climate change prevention, and efficient use of resources
6.5.5	Environmental issue 3: Climate change mitigation and adaptation	7.10.1	Pollution and climate change prevention, and efficient use of resources
6.5.6	Environmental issue 4: protection of the environment, biodiversity and restoration of natural habitats	7.10.2	Ecosystem and biodiversity conservation

	ISO 26000 (Guidance)		IQNet SR 10 (Requirements)
Clause	Title	Clause	Title
6.6	Fair operating practices	7.2.2	Organizational governance
		7.4.4	Honesty
		7.5.4	Honesty
		7.8.4	Honesty
		7.7	Requirements to be fulfilled by the organization regarding competitors
		7.8	Requirements to be fulfilled by the organization regarding government
6.6.3	Fair operating practices issue 1: Anti-corruption	7.4.4	Honesty
		7.5.4	Honesty
		7.8.4	Honesty
6.6.4	Fair operating practices issue 2: Responsible political involvement	7.2	Requirements to be fulfilled by the organization regarding owners, shareholders and investors
		7.8	Requirements to be fulfilled by the organization regarding government
6.6.5	Fair operating practices issue 3: Fair competition	7.7	Requirements to be fulfilled by the organization regarding competitors
6.6.6	Fair operating practices issue 4: Promoting social responsibility in the value chain	7.5.1	Support for the principles of social responsibility in the supply chain
6.6.7	Fair operating practices issue 5: respect of property rights	7.5.4	Honesty
		7.7	Requirements to be fulfilled by the organization regarding competitors
		0.2	Principles of social responsibility management
6.7	Consumer issues	7.4	Requirements to be fulfilled by the organization regarding customers, users and consumers
6.7.3	Consumer issue 1: Fair marketing, factual and unbiased information and fair contractual practices	7.4.1	Promotions and advertising

	ISO 26000 (Guidance)		IQNet SR 10 (Requirements)
Clause	Title	Clause	Title
6.7.4	Consumer issue 2: Protecting consumers' health and safety	7.4.6	Socially responsible goods and services
6.7.5	Consumer issue 3: Sustainable consumption	7.4.1	Promotions and advertising
		7.4.6	Socially responsible goods and services
6.7.6	Consumer issue 4: Consumer service, support, and complaint and dispute resolution	7.4.5	Customer service and after sales service
6.7.7	Consumer issue 5: Consumer data protection and privacy	7.4.3	Confidentiality and privacy
6.7.8	Consumer issue 6: Access to essential services	7.9.1	Engagement
		7.9.2	Promotion of local development
6.7.9	Consumer issue 7: Education and awareness	5.4.3	Communication
6.8	Community involvement and development	7.9	Requirements to be fulfilled by the organization regarding the community and the society
		7.9.1	Engagement
6.8.3	Community involvement and development issue 1: Community involvement	7.9.2	Promotion of local development
6.8.4	Community involvement and development issue 2: Education and culture	7.9.2	Promotion of local development
6.8.5	Community involvement and development issue 3: Employment creation and skills development	7.9.2	Promotion of local development
6.8.6	Community involvement and development issue 4: technology development and access	7.6	Requirements to be fulfilled by the organization in its alliances and collaborative efforts
6.8.7	Community involvement and development issue 5: Wealth and income creation	7.9.2	Promotion of local development
		7.10.3	Respect for animal life
6.8.8	Community involvement and development issue 6: Health	5.4.3	Communication
		7.3.5	Health and safety

	ISO 26000 (Guidance)		IQNet SR 10 (Requirements)
Clause	Title	Clause	Title
6.8.9	Community involvement and development issue 7: Social investment	7.9.2	Promotion of local development
		7.9.3	Investment in the community and in the society
7	Guidance on integrating social responsibility throughout an organization		
7.1	General	1.1	General
7.2	The relationship of an organization's characteristics to social responsibility	1.2	Application
7.3	Understanding the social responsibility of an organization	1.2	Application
		4.1	General requirements
		5.2	Social responsibility policy
7.4	Practices for integrating social responsibility throughout an organization	4	Social responsibility management system
7.4.1	Raising awareness and building competency for social responsibility	6.2	Competence, training and awareness
7.4.2	Setting the direction of an organization for social responsibility	5.1	Management commitment
		5.3	Planning
7.4.3	Building social responsibility into an organization's governance, systems and procedures	5.3	Planning
		4	Social responsibility management system
7.5	Communication on social responsibility	5.4.3	Communication
		7.2.3	Informative transparency
7.6	Enhancing credibility regarding social responsibility	5.1	Management commitment
		8.5	Stakeholder expectations
7.7	Reviewing and improving an organization's actions and practices related to social responsibility	8	Measurement, analysis and improvement
		5.6	Management review

