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SR 10

Social Responsibility Management Systems Requirements

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0. INTRODUCTION

0.1. General

This Specification establishes the requirements for a management system for organizations that are committed to the principles and recommendations relating to sustainability, in particular, those set out in ISO 26000 International Standard and other normative and international references (see Annex B and C).

Sustainability is the goal of sustainable development and is continually evolving. Understanding and achieving a balance between environmental, social, and economic systems, ideally in mutually supporting ways, is considered essential for making progress towards achieving sustainability (now recognized as one of the most important considerations in all human activities).

The term "Sustainable Development" is often used to describe developments that lead to sustainability, and the term "Social Responsibility" is often used to describe how an individual organization can contribute to sustainable development.

This Specification has been established as a result of:

   a) the awareness that sustainable development, social responsibility and good governance are established concepts within the current economic, environmental, and social debate, and the belief that they are useful concepts for the progress of society;

   b) the usefulness of providing an instrument enabling organizations to move forward in the field of social responsibility towards a sustainable development, and communicate their progress, and particularly among small and medium-sized enterprises (SMEs) in proportion to their scale;

   c) the demand from numerous organizations that utilize the services of certification bodies to improve in relation to a given goal, and are willing to apply management techniques that have proved effective in the field of social responsibility. These organizations implement their policies and set their social responsibility objectives in markets and environments that are becoming increasingly sensitive to sustainability issues. These are markets that organizations cannot ignore and whose demands they are called upon to meet, and that, at the same time, offer competitive advantages to those actors that best satisfy their expectations.

SR 10 Specification provides requirements, as well as guidance, for social responsibility management systems and recommended practices. The requirements are intended to be adaptable, and implementation can differ depending on the size of the organization and the maturity of the management system, as well as on the context, nature and complexity of the organization´s activities and objectives.

This document is suitable to enhance the social responsibility related requirements in other management systems and to assist an organization, not just in improving the overall management of all its social responsibility obligations and objectives, but also to progress on a sustainable development path.

Figure 1 provides an overview on common elements of a social responsibility management system.

OBJECTIVES

PRINCIPLES

ACT

CONTINUAL IMPROVEMENT
NON-CONFORMITY AND
CORRECTIVE ACTION

PLAN

RISKS & OPPORTUNITIES
COMMITMENT
SCOPE
SR POLICY
ROLES & RESPONSIBILITIES
OBJECTIVES & PLANNING

LEADERSHIP

CHECK

MONITORING & MEASUREMENT
INTERNAL AUDIT
MANAGEMENT REVIEW

DO

SUPPORT
COMPETENCE & AWARENESS
COMMUNICATION & TRAINING
OPERATION
CONTROLS &
PROCEDURES
DOCUMENTATION

ORGANIZATION & ITS CONTEXT

Fig. 1 – Elements of a social responsibility management system

The requirements for the social responsibility management system set out in this Specification, aimed to achieving sustainability through social responsibility management, are compatible with other management systems requirements based in ISO Management System Standards, for instance, ISO 9001, ISO 14001, ISO 45001 and many other.

This Specification contains auditable requirements that assure continual improvement of the social responsibility management systems; nevertheless, it does not set absolute requirements in relation to social responsibility, other than:

a) legal duties applicable to an organization;

b) the management system's requirements set out in this Specification and any other requirements to which the organization subscribes or establishes;

c) the organization's own objectives.

This Specification establishes certifiable requirements.

Note: Although ISO 26000 was used as a basis for this Specification, 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 area 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.

The organization shall base its behaviour and conduct on the international recognised social responsibility principles. ISO 26000 provides guidance on the seven principles of social responsibility. These principles are:

a) accountability;

b) transparency;

c) ethical behaviour;

d) respect for stakeholders' interests;

e) respect for the rule of law;

f) respect for international norms of behaviour;

g) respect for human rights.

Note: For more information on 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 designed to continually improve performance by addressing the needs of all the stakeholders.

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

a) Cross-disciplinary application

Social responsibility should integrate with the organization's decision-making and actions as a whole, taking into account 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 require that it engages in a shared commitment, although this need not mean that it must relinquish the legitimate defence of its interests.

d) Voluntary basis

The starting point of social responsibility should 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.

e) 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 compliance.

f) Efficiency

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

g) 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

This Specification establishes the requirements for a management system to:

- integrate social responsibility practices and sustainability focus within the organization;
- contribute to sustainable development, taking into account stakeholders' needs and expectations; and
- show the organization's ability to fulfil its requirements through ethical and transparent behaviour.

This Specification is applicable to any organization that wishes to:

- establish, introduce, maintain and improve on its sustainability efforts, through a social responsibility management system;
- ensure compliance with its social responsibility policy, code of conduct, objectives and the requirements established by the organization with respect to its stakeholders.

Additional guidance information is provided in the annexes to support its implementation.

2. Normative and other references

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

2.1. Quality Management

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

ISO 9001 *Quality management systems - Requirements.*

ISO 9004 *Quality management – Quality of an organization – Guidance to achieve sustained success.*

2.2. Environmental Management

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

ISO 14004 *Environmental management systems - General guidelines on implementation.*

ISO 14031 *Environmental management — Environmental performance evaluation — Guidelines.*

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

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 14067 *Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification.*

ISO 14090 *Adaptation to climate change. Principles, requirements and guidelines.*

ISO 50001 *Energy management systems - Requirements with guidance for use.*

ISO/PAS 50010 *Energy management and energy savings – Guidance for net zero energy in operations using an ISO 50001 energy management system.*

IWA 42 *Net zero guidelines.*

PAS 2060 *Specification for the demonstration of carbon neutrality.*

2.3. Occupational health and safety management

ISO 45001 - *Occupational health and safety management systems — Requirements with guidance for use.*

ISO 45002 – *Occupational health and safety management systems – General guidelines for the implementation of ISO 45001:2018.*

2.4. Governance

ISO 31000 *Risk management — Guidelines.*

ISO 37000 *Governance of organizations — Guidance.*

ISO 37001 *Anti-bribery management systems — Requirements with guidance for use.*

ISO 37002 *Whistleblowing management systems – Guidance.*

ISO 37004 *Governance of organizations – Governance maturity model – Guidance.*

ISO/TS 37008 *Internal investigations of organizations – Guidance.*

ISO 37301 *Compliance management systems — Requirements with guidance for use.*

2.5. Social Responsibility and Sustainability

ISO 26000 *Guidance on social responsibility.*

SA8000 *Social Accountability.*

PAS 24000 *Social management system. Specification.*

ISO 30415 *Human resource management – Diversity and inclusion.*

ISO 37101 *Sustainable development in communities — Management system for sustainable development — Requirements with guidance for use.*

ISO Guide 82 *Guidelines for addressing sustainability in standards.*

2.6. Non-Financial Reporting Standards

GRI Sustainability Reporting Standards.

ISSA 5000 *General requirements for sustainability assurance engagements.*

IFC Performance Standards on Environmental and Social Sustainability.

EFRAG European Sustainability Reporting Standards.

AccountAbility 1000 *Assurance Standard.*

3. Terms and definitions

3.1. Climate Change

Change in climate that persists for an extended period, typically decades or longer.

Note 1: Adaptation to climate change is the process of adjustment to actual or expected climate (and its effects).

Note 2: Climate change mitigation is the human intervention to reduce greenhouse gas (GHG) emissions or enhance GHG removals.

[SOURCE: ISO 14090:2019, modified]

Note 3: The following list of climate change-related hazards is non-exhaustive and constitutes only an indicative list of most widespread hazards.

Classification of climate-related hazards				
	Temperature related	Wind related	Water related	Solid mass related
Chronic	Changing temperature (air, freshwater, marine water)	Changing wind patters	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion
	Heat stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Ocean acidification	Soil erosion
	Permafrost thawing		Saline intrusion	Soil erosion
			Seal level rise	
			Water stress	
Acute	Heat wave	Cyclone, hurricane, typhoon	Drought	Avalanche
	Cold wave/frost	Storm (including blizzards, dust and sandstorms)	Heavy precipitation (rain, hail, snow/ice)	Landslide
	Wildfire	Tornado	Flood (coastal)	Subsidence

[SOURCE: Annex II to the Delegated Regulation (EU) 2021/2139, modified]

3.2. Code of conduct

Document that defines the rules of conduct the organization expects employees, and people working under the organization control, to follow. The code of conduct usually includes a range of topics on the activities of employees and people working under the organization control. For instance: ethical behaviour, product safety, legal compliance and use of resources.

The code of conduct serves to guide the actions of the employees, and people working under the organization control and other stakeholders consistent with the organization values.

The Code promotes awareness on the importance of adherence to principles and of compliance to applicable rules, wherever the organization operates.

Note: Different terms may be used for the document, e.g. code of ethics, provided that the content shall respect the requirements of 5.4

3.3. Consumer

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

[SOURCE: ISO 26000:2010]

3.4. Customer

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

[ISO 26000]

3.5. 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.

[SOURCE: ISO 26000:2010]

3.6. Impact materiality

A characteristic of a sustainability topic or information in relation to an undertaking, in a particular sector or in all sectors. A sustainability topic or information is material from an impact perspective if the undertaking is connected to actual or potential significant impacts on people or the environment and is related to the sustainability topic over the short, medium or long term. This includes impacts directly caused or contributed to by the undertaking and impacts which are otherwise directly linked to the undertaking's upstream and downstream value chain.

[SOURCE: ESRG 1 Draft]

3.7. 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.

[SOURCE: ISO 26000:2010]

3.8. 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.

[SOURCE: ISO 26000:2010]

3.9. Organization

Person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its objectives.

Note 1: The concept of organization includes, but is not limited to, sole-trader, company, corporation, firm, enterprise, authority, partnership, association, charity or institution, or part or combination thereof, whether incorporated or not, public or private.

[SOURCE: ISO 9000:2015]

3.10. 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 consideration the expectations of stakeholders;
- is in compliance with applicable law and is consistent with international norms of behaviour, and;
- is integrated throughout the organization and practised in its relationships.

Note 1: Activities include products, services and processes.

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

[SOURCE: ISO 26000:2010]

3.11. 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 based on strategies, policies, actions and procedures and on relations with the organization's stakeholders.

3.12. 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 1: the ability to influence does not, in itself, imply a responsibility to exercise influence.

[SOURCE: ISO 26000:2010]

3.13. Stakeholder

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

[SOURCE: ISO 26000:2010]

3.14. Supplier

Organization that provides a product or a service.

Example: Producer, distributor, retailer or vendor of a product or a service.

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

Note 2: In a contractual situation. a provider is sometimes called "contractor".

[SOURCE: ISO 9000:2015]

3.15. Sustainability

State of the global system, including environmental, social and economic aspects, in which the needs of the present are met without compromising the ability of future generations to meet their own needs.

Note 1: The environmental, social and economic aspects interact, are interdependent and are often referred to as the three dimensions of sustainability.

Note 2: Sustainability is the goal of sustainable development.

[SOURCE: ISO GUIDE 82:2019]

3.16. 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.

[SOURCE: ISO 26000:2010]

3.17. Top management

Person or group of people who direct and control an organization at the highest level.

3.18. Value Chain

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

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.

[SOURCE: ISO 26000:2010]

4. Context of the organization

4.1. Understanding the organization and its context

The organization shall determine the external and internal issues that affect its ability to achieve the expected outcomes with regards to the social responsibility management system (see 6.2).

For this purpose, the organization shall consider a broad range of issues, including, but not limited to:

- the business model, including strategy, nature, size, etc.;
- the nature and scope of relations with stakeholders;
- the legal and regulatory context;
- the economic situation;
- social, cultural and environmental contexts;

- internal structures, policies, processes, procedures and resources, including technology;
- its social responsibility culture.

The organization shall determine whether climate change is a relevant issue.

4.2. Understanding the needs and expectations of stakeholders (interested parties)

The organization shall determine:

- stakeholders that are relevant to the social responsibility management system;
- stakeholders' requirements (for example, their explicit or implicit needs and expectations, as well as statutory and regulatory requirements).

The organization shall establish a methodology to identify stakeholders. The criteria used to identify stakeholders shall be documented. This information shall be reviewed and updated at planned intervals.

Stakeholders shall include among others the following:

a) owners and shareholders;

b) employees;

c) customers, users, and consumers;

d) product suppliers, service providers and partners;

e) governments, public administrations, and regulatory agencies;

f)   community, society, and social organizations;

g) environment and organizations related to the environment.

Note: Relevant interested parties can have requirements related to climate change.

4.3. Determining the scope of the social responsibility management system

The organization shall establish the boundaries and applicability of the social responsibility management system to establish its scope.

When the scope has been established, the organization shall consider:

- the external and internal issues referred to in 4.1.;
- the stakeholders and the requirements referred to in 4.2.;
- the interactions with others management systems.

The scope shall be available as documented information.

4.4. Social responsibility management system

The organization shall establish, implement, maintain and continually improve a social responsibility management system in accordance with the requirements of this International Specification.

4.5. Social responsibility obligations

The organization shall systematically identify its social responsibility obligations resulting from its activities, products and services.

The organization shall establish, implement, maintain and periodically review a process to identify and have access to the current legal requirements and other requirements, to which the organization subscribes.

The organization shall keep this information updated.

The organization shall ensure that the applicable legal requirements and other requirements to which it subscribes are taken into account and complied with when establishing, implementing and maintaining the management system.

5. Leadership

5.1. Leadership and commitment

Top management shall demonstrate leadership and commitment to the social responsibility management system by:

- ensuring that policies, the code of conduct and the objectives are established and that these are compatible with the organization's strategic management;
- ensuring the integration of the management system's requirements within the organization's business procedures;
- ensuring that the resources needed for the management system are available;
- communicating the importance of effective management, in accordance with the requirements of the management system;
- ensuring that the management system achieves the expected results;
- leading and supporting individuals, to contribute to the effectiveness of the management system;
- promoting continual improvement.

5.2. Social responsibility policy

Top management shall establish a policy that:

a) is adapted to the organization's purpose, stakeholders, impacts, geographical scope, activities, and sphere of influence;

b) provides a reference framework for the establishment of the objectives;

c) includes a commitment to respect social responsibility principles, as per the ISO 26000 standard (accountability, transparency, ethical behaviour, respect for stakeholders' interests, observance of the principle of legality, observance of the international norms of behaviour and respect for human rights);

d) includes a commitment to comply with the applicable requirements;

e) includes a commitment to continual improvement of the management system.

The policy shall:

- be available as documented information;
- be communicated within the organization;
- be available to stakeholders;
- reference its statement of code of conduct;
- be coherent with other organization policies.

5.3. Organization roles, responsibilities and authorities

Top management shall ensure that responsibilities and authority within the relevant positions are assigned and communicated within the organization.

Top management shall assign responsibility and authority to:

a) ensure that the management system meets the requirements of this International Specification; and

b) report upon the performance of the management system to top management.

5.4. Code of conduct

Top management shall establish a code of conduct that:

a) sets the organization's values, supporting the principles of social responsibility and sustainability;

b) serves as a guideline to actions and facilitates decision-making and improves professional conduct;

c) provides a common model of action for ethical behaviour in relation to its purpose and activities and encourages the integration of social responsibility and sustainability throughout the organization.

The code of conduct shall:

- be directed both to the members of the organization, as well as to all other stakeholders influenced by the organization;
- be as objective as possible, and with clear criteria of interpretation and performance;
- be available and communicated to the stakeholders; and
- establish controls to ensure compliance with the code of conduct.

6. Planning

6.1. Actions to address the risks and opportunities

When planning the social responsibility management system, the organization shall consider the issues referred to in 4.1, and the requirements referred to in 4.2, to determine the risks and opportunities that need to be addressed, in order to:

- ensure that the management system can achieve the expected results;

- prevent or reduce side effects; and
- achieve continual improvement.

The organization shall plan:

a) actions to address the risks and opportunities; and

b) how to integrate and implement the actions within the management system procedures (see 8.1) evaluating the effectiveness of these measures (see 9.1).

6.2. Identification and evaluation of issues

The organization shall identify and evaluate the relevance and materiality of issues that:

- have positive or negative impacts on the stakeholders;
- are interconnected to other issues;
- are related to impacts on potentially vulnerable stakeholders;
- are of importance in order to reflect economic, environmental, and social impacts, as well as good organizational governance, and that affect the organization's social responsibility and sustainability.

In addition to these social responsibility and sustainability issues that the organization can directly control, issues which can be influenced by the organization shall also be taken into account.

The criteria used for the evaluation of the relevance shall be documented and shall include feedback from the stakeholders, as well as identifying emerging issues. The results shall be documented, kept up-to-date and shared with relevant stakeholders.

Note on sources of information: For the identification and evaluation of issues, different sources can be useful, such as material data sheets, studies on risks and trends, legal requirements, product declarations, sustainability reports, impact assessment reports, scientific studies, life-cycle assessments, results of stakeholders' consultations, output of management reviews, complaint handling and grievance mechanisms.

6.3. Objectives and planning to achieve them

The organization shall establish the objectives for the relevant functions and levels. The organization shall ensure that goals are established.

The objectives shall:

a) be consistent with the policy, the code of conduct and the results of the evaluation of issues;

b) be measurable;

c) take into account the applicable requirements;

d) be monitored;

e) be communicated; and

f) be updated, as appropriate.

The organization shall store documented information on the objectives of the management system.

In planning to achieve the goals, the organization shall establish:

a) what will be done;

b) what resources will be required;

c) who will be responsible;

d) the completion date; and

e) how the results will be evaluated.

Note on precautionary approach: Where relevant issues have been identified, the lack of full scientific certainty should not be used as a reason for not taking measures nor postponing planning to achieve the goals.

6.4. Planning of changes

When the organization determines the need for changes to the social responsibility management system, the changes shall be carried out in a planned manner.

The organization shall consider:

- the purpose of the changes and their potential consequences;
- the design and operational effectiveness of the compliance management system;
- the availability of adequate resources;
- the allocation or reallocation of responsibilities

7. Support

7.1. Resources

The organization shall determine and provide the necessary resources to establish, implement, maintain and to ensure continual improvement of the management system.

Resources include human resources and specialised skills, the organization's infrastructure and financial and technological resources.

7.2. Competence

The organization shall determine the necessary competence regarding employees and ensure that these employees are competent, on the basis of appropriate academic education, training or experience.

When necessary, actions may be required to gain the necessary competence and assess the effectiveness of the actions taken, and maintain the appropriate documented information, as evidence of competence.

7.3. Awareness

People doing work under the organization control shall be aware of the organization's policy, code of conduct and objectives, as well as their contribution to the effectiveness of the management system and the implications of failing to meet the requirements.

7.4. Communication

The organization shall establish procedures for external and internal communication with stakeholders with the purpose of:

a) being informed of their needs and expectations;

b) communicating the results obtained by the organization;

c) handling their enquiries and any other requests for information; and

d) handling their complaints and claims.

The organization shall identify the most effective means of communication with stakeholders.

Appropriate records of these communications shall be kept.

7.5. Documented information

7.5.1. General

Social responsibility management systems shall include:

a) the documented information required in this International Specification; including, among other social responsibility policy, objectives, code of conduct, stakeholders' identification and issues' identification and evaluation;

b) the documented information that the organization has determined necessary for the effective functioning of the management system; and

c) the documents that the organization has determined necessary to ensure effective planning, operating, and control of the procedures regarding matters of social responsibility and sustainability.

7.5.2. Creation and updating of information

The organization shall ensure that all documents are duly identified and reviewed for adequacy.

7.5.3. Control of documented information

The management system documented information shall be controlled.

The organization shall establish methods and necessary controls to:

a) review and approve documents for adequacy prior to issue;

b) review and update as necessary and re-approve documents;

c) ensure that changes and the current revision status of documents are identified;

d) ensure that relevant versions of applicable documents are available at points of use;

e) ensure that documents remain legible and readily identifiable;

f) ensure that documents of external origin determined by the organization to be necessary for the planning and operation of the management system are identified and their distribution controlled; and

g) prevent the unintended use of obsolete documents and apply suitable identification to them if they are retained for any purpose.

8. Operation and stakeholders

8.1. Operational planning and control

The organization shall identify all stakeholders affected by its activity and decision (see 4.2.) and ensure that all relevant issues within the defined scope of the social responsibility management system have been identified (see 4.3.).

The organization shall implement and control activities and process related with the stakeholders and relevant issues (see 6.2.) in accordance with the social responsibility policy, code of conduct and objectives by:

- establishing criteria to prevent, act, identify and improve the negative impact of the issues related to the stakeholders;

- implementing and controlling the activities and process in accordance with the established criteria;

- keeping documented information to have confidence that the activities have been carried out as planned.

The organization shall ensure that outsourced activities are controlled.

8.2. Owners and shareholders

The organization shall comply with requirements with regards to the following issues:

8.2.1. Management effectiveness and efficiency

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

Objectives, goals and programmes shall show the commitment of top management with social responsibility.

Note: Returns may be economic or otherwise, depending on the organization's object.

8.2.2. Organizational governance

The organization shall establish the necessary mechanisms and control systems to ensure that the persons governing the organization carry out their duties honouring the commitments and the values laid down in the social responsibility policy and the code of conduct, as well as the values of honesty, rigour and loyalty towards the interests of owners, shareholders and investors, in a manner consistent with the interests of the remaining significant stakeholders.

Mechanisms and procedures shall be established to enable the organization to account for the impacts of its decisions and activities on society and the environment. Those mechanisms must contemplate the manner to respond to the stakeholders affected by these impacts, in such a way that actions taken to prevent the repetition of negative impacts of an involuntary or unforeseeable nature should be included in these responses.

8.2.3. Informative transparency

The organization shall undertake a public commitment to maintain rigorous, reliable and timely information, to the public in general and to stakeholders in particular. The information shall include among other:

- information related to the organization's social responsibility policy and code of conduct;

- its objectives and the extent of their fulfilment;

- the relevant issues, including the known and probable impacts on stakeholders, on society and the environment arising from its decisions and activities.

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

8.2.4. Voting rights and representation

The organization shall put in place the necessary mechanisms to ensure voting rights and rights to representation in a quick and efficient manner, and ensuring, wherever possible, that said mechanisms are used in good faith and to further the organization's purpose.

Note: Mechanisms such as electronic voting, support forums or groups may be used to exercise these rights.

8.3. Employees

The organization shall comply with requirements with regards to the following issues:

8.3.1. Non-discrimination, diversity and inclusion

The organization shall respect and facilitate effective equality of opportunity and treatment, irrespective of race, colour, gender, age, language, property, nationality or national origin, religion, ethnic or social origin, caste, economic grounds, disability, pregnancy, belonging to an indigenous people, trade union affiliation, political affiliation or political or other opinion. Emerging prohibited grounds also include marital or family status, personal relationships and health status such as HIV/AIDS status. 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 diversity and inclusion effective.

As appropriate, these may include actions at relevant stage of the employee life cycle, from selection and recruitment through appraisal, performance management, talent management and progression, pay and rewards as well as retirement. These may be supported by a mix of policies and procedures aimed at ensuring life cycle processes are free from bias, accessible and inclusive, with specific actions aimed at supporting vulnerable persons or minority groups.

In addition, the organization shall establish training or other mechanisms that support equality of opportunity in promotion to positions within the organization's governing bodies.

8.3.2. Right to privacy

The organization shall ensure that its behaviour does not infringe employees' and their families' right to privacy. The organization's practices shall secure the confidentiality of, and protect, its

employees' personal data and provide the necessary channels to inform employees of the use that is made of their personal data.

8.3.3. Forced labour and child labour

The organization shall establish mechanisms to ensure that neither forced labour, nor child labour shall be used either in the organization, or in its value chain. Special attention shall be exercised on direct suppliers, subcontractors and labour providers on whom the capacity to influence is higher, ensuring that forced labour and child labour are not permitted in any of the working places, including those located in other countries.

The organization shall identify and evaluate modern slavery risks, such as related to business sectors and activities (outsourcing) and labour force structure (vulnerable populations or migrant workers), social, political and environmental conditions where the organization's activities take place, seasonal workflows and procurement supply chain characteristics (raw materials, services, amongst other). Where multiple high-risk factors co-exist, a specific program focusing on prevention and mitigation shall be implemented and monitored for effectiveness.

8.3.4. Health and Safety

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

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

a) identify and comply with all health and safety requirements;

b) identify and evaluate health and safety risks inherent in its activities, working places and other premises;

c) implement a health and safety program;

d) provide the appropriate infrastructure (including fire exits and escape routes) and safety equipment, including the necessary personal protective equipment (PPEs) and fire alarms and firefighting equipment, for the prevention of occupational injuries, diseases and accidents;

e) ensure that any worker accommodation provided shall be appropriate according to national or industry standards, safe and located separately from production or storage facilities;

f) provide specific training and information on health and safety;

g) record and investigate all health and safety incidents and near misses, in order to eliminate or minimize them;

h) have an emergency plan, when required;

i) evaluate and monitor infrastructure and equipment (inspected and tested in accordance to national or industry requirements).

8.3.5. Accessible work environments

The organization shall design work environments and job positions considering universal accessibility criteria, so that they are accessible to the greatest number of people, in order to avoid discrimination on grounds of disability.

8.3.6. Association and collective bargaining

The organization shall respect employees' right to freedom of association, as well as the right to collective bargaining. The organization shall ensure that discriminatory measures are not established against employees' representatives or trade union members and shall respect the normal performance of their activity.

8.3.7. Employment, work conditions and wages

The organization shall define a recruitment policy in accordance with current legislation, including all elements giving rise to social protection (illness and accident insurance, retirement, unemployment insurance, etc.), showing the organization's commitment to stability and quality in the workplace.

The organization shall establish a wage policy that supports a decent standard of living. In addition, the organization shall maintain the necessary mechanisms to inform employees of their wages, other pay components, and of any changes to wages.

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

8.3.8. Training, employability and career development

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

8.3.9. Work-life balance

The organization shall address its employees' expectations and needs to achieve a suitable balance between their private and work lives, while endeavouring to ensure that these 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 implementing measures related to people management, work organization and career advancement, adopting space and time flexibility schemes, having regard to employees' personal family care situations.

8.3.10. Respect for employee dignity

The organization shall encourage respect for human dignity and undertake actions against behaviour involving direct attacks on human dignity, especially those which fall within the domains

of sexual harassment, workplace violence or moral harassment, mental or physical coercion, or abuse of any kind.

8.4. Customers, users and consumers

The organization shall comply with requirements with regards to the following issues:

8.4.1. Promotions and advertising

When marketing products and services, the organization shall use promotions and advertising that respect human dignity, health and safety, that are not misleading, nor incite illegal or dangerous behaviour contrary to the principles of social responsibility and sustainability included in this Specification.

8.4.2. Contracts

The organization shall draft and perform contracts in accordance with the principles of transparency, honesty, 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 the goods and services (for example: source or origin, composition, etc.);

b) prices, quotations, time frames, warranties, insurance and taxes.

The organization shall honour the terms and conditions agreed with customers, users and consumers, including the delivery and after sales service, as well as conditions not expressly agreed, but required for the specified or intended use, if known.

8.4.3. Confidentiality and privacy

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

8.4.4. 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 integrity of the parties.

8.4.5. Customer service and after-sales service

The organization shall establish procedures to address and resolve, as appropriate, customer's suggestions, complaints and claims. Procedures shall define responsibilities, including an acknowledgement of receipt, and set a specific time frame for response. Furthermore, the organization shall disclose the existence of these procedures, as well as the means to access them.

8.4.6. Quality and safety of goods and services

The organization shall offer goods and services that comply with legal requirements, and shall consider criteria of quality, safety, sustainability and reliability. If appropriate, all information relating to the universal design of the product or service should be included.

8.5. Suppliers

The organization shall comply with requirements with regards to the following issues:

8.5.1. Support of 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, especially towards direct suppliers, upon whom its influence is significant.

8.5.2. Execution and performance of contracts

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

The organization shall develop and consider criteria based on social responsibility and sustainability when selecting suppliers, promoting the application of socially responsible practices through the organization's value chain.

8.5.3. Confidentiality and privacy

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

8.5.4. Honesty

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

8.6. Governments, public authorities and regulatory bodies

The organization shall comply with requirements with regards to the following issues:

8.6.1. Cooperation and transparency

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

8.6.2. Non-interference

The organization shall refrain from any improper lobbying, political contributions and political involvement. In the event of political involvement, the organization shall clearly and transparently

establish the conditions under which the organization, through its executives and employees may undertake such involvement.

8.6.3. Tax obligations

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

8.6.4. Honesty

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

8.7. Community, society and social organizations

The organization shall comply with requirements with regards to the following issues:

8.7.1. Commitment

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, within its sphere of influence.

8.7.2. 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 at all levels, wherever possible, as well as using local suppliers, the type of product/service allowing.

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

8.7.3. Investment in the community and in society

The organization shall respect the 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 programmes for the community and society in order to improve social issues of community life and contribute to sustainable development.

8.8. Environment

The organization shall comply with requirements with regards to the following issues:

8.8.1. Prevention of pollution, climate change, and efficient use of resources

The organization shall identify and assess the environmental issues of its activity for appropriate management thereof.

The organization shall take measures to optimize the use of materials, fuels, electric energy, water and other resources and enable sustainable consumption and production patterns.

The organization shall determine whether climate change is a relevant issue and take mitigation and/or adaptation measures as appropriate. Therefore, the organization shall calculate its direct and indirect greenhouse gas emissions and identify and evaluate acute and chronic risks due to climate change on the sites and should evaluate possible acute and chronic risks in the value-chain.

8.8.2. Conservation and restoration of ecosystems and biodiversity

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

In addition, the organization shall promote initiatives, or actions that have a positive impact on ecosystems and biodiversity.

8.8.3. Respect for animal life

The organization shall uphold special diligence in complying to applicable legislation and regulations regarding welfare, handling and care of animals.

8.9. 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).

9. Performance evaluation

9.1. Monitoring, measurement, analysis and evaluation

The organization shall determine:

- what is to be monitored and what is to be measured;
- the methods of monitoring, measurement, analysis and evaluation to ensure valid results;
- when to carry out the monitoring and the measurement;
- when to analyse and to evaluate the monitoring and measurement findings.

The organization shall keep the appropriate documented information as evidence of the findings.

The organization shall evaluate performance, effectiveness and efficiency of the management system.

9.2. Stakeholders' expectations

As one of the measurements of the performance of the social responsibility management system, the organization shall periodically monitor information relating to the perception of the relevant stakeholders.

The methods used to obtain and use this information are to be determined and documented.

9.3. Grievance mechanism

The organization shall have a procedure to address complaints and concerns from any stakeholder. This grievance mechanism shall be accessible to all workers and external parties.

The confidentiality of any complaint raised shall be assured and information revealed only as necessary to investigate and handle the complaint (data privacy arrangements shall also be defined).

The organization shall ensure that no worker or external party that lodges a complaint in good faith is retaliated against.

Note: Complaints and concerns may be placed anonymously or non-anonymously. The organization shall take into consideration any applicable legal requirements, without prejudice to its obligation under the law.

9.4. Internal audit

The organization shall conduct internal audits at scheduled intervals, to determine whether the management system:

- conforms to the organization's requirements for the management system and the requirements of this International Specification;
- is effectively implemented and maintained;
- is effective to comply with the organization's policy, code of conduct, goals and objectives.

The organization shall:

a) plan, establish, implement and maintain an audit programme, including the frequency, the methods, responsibilities, planning requirements, and the audit report. The audit programme shall take into account the importance of the procedures involved and the results of previous audits;

b) define the criteria and the scope of each audit;

c) select the auditors and conduct audits to ensure objectivity and impartiality of the audit process;

d) ensure that the results of the audits are reported to the relevant management; and

e) keep the documented information as evidence of implementation of the audit programme and the final results.

9.5. Management review

Top management shall review the management system at planned intervals, to ensure its continuing suitability, adequacy and effectiveness.

The management review shall include:

a) follow-up actions from previous management reviews;

b) changes that might affect the social responsibility management system;

c) the degree of fulfilment of objectives, goals and programmes;

d) information relating to the performance of the social responsibility management system, including information on stakeholders and relevant issues;

e) the results of the assessments of compliance with the code of conduct, legal requirements and other requirements to which the organization subscribes;

f) communications to stakeholders and feedback, including complaints and claims;

g) results of internal and external audits;

h) the status of corrective actions; and

i) opportunities for continual improvement.

The outputs from the management review shall include decisions related to opportunities for continual improvement and any need for change in the management system.

The organization shall retain documented information as evidence of the results of the management reviews.

10. Improvement

10.1. Non-conformity and corrective action

When a non-conformity arises, the organization shall:

a) identify the non-conformity;

b) take actions to control and correct the non-conformity and to mitigate its impacts;

c) evaluate the need for actions to prevent non-conformity and implement appropriate actions designed to avoid reoccurrence;

d) implement any required action;

e) review the effectiveness of the corrective action taken;

f) make changes to the management system, if necessary; and

g) recommend an action.

The organization shall keep the appropriate documented information as evidence of:

- the nature of the non-conformities and any subsequent action taken; and

- the results of any corrective action.

10.2. Continual improvement

The organization shall take actions (see 6.3.) to continually improve the suitability and effectiveness of the social responsibility management system, based on mitigation and remediation of negative impacts and generation of positive impacts.

Annex A (informative)
Guidance and recommendations

A.0. General

The information in this annex is for guidance purpose.

The SR 10 Specification is compatible with:

- Other management systems based in ISO standards, for instance, ISO 9001, ISO 14001 and ISO 45001.

- International guidance documents used for sustainability and ESG reporting, for instance GRI, EFRAG. IAASB.

- Other documents such as SA8000 Social Accountability Standard, Sedex SMETA methodology requirements, AMFORI BSCI Code of Conduct, RBA Code of Conduct, PAS 24000, amongst others.

A. 1. Understanding the needs and expectations of stakeholders (interested parties)

The use of map and graphics could be useful for the stakeholder's identification.

In small organizations could be enough to identify as minimum the next stakeholders:

a) owners and shareholders;

b) employees;

c) customers, users and consumers;

d) product suppliers, service providers and partners;

e) governments, public administrations and regulatory agencies;

f) community, society and social organizations;

g) environment and organizations related to the environment.

It is recommended to establish a list or map of stakeholders with as much detail as possible.

Some examples:

- employees: temporary and permanent contract employees, managers, top management, workers representatives, etc.;

- suppliers and partners: raw material suppliers, service providers, etc.;

- community, society and social organizations: NGOs, schools, universities, neighbours, etc.

A.2. Identification and evaluation of issues

Synonym terms for relevance are materiality, importance or significance.

The requirements detailed in chapter 8 should be taken into account in the identification of issues.

Many issues affect several stakeholders. Such as honesty, confidentiality of information, accessibility, etc.

The methodology for the identification and evaluation of issues should be take into account the relevance of the issue for the stakeholder and the relevance for the organization strategy.

Sometimes a risk assessment methodology could be used to identify the relevant issues.

A.3. Code of conduct

The information included in the code of conduct should be coherent with the organization's stakeholders and the relevance and materiality of issues.

A.4. Legal and other requirements

In countries where the legislation does not contemplate the minimum conditions necessary for environmental, social and economic protection, the organization should aim at complying with international good practices unless these contradict national legislation.

A.5. Communication and report

The organization should, at suitable intervals, report on its performance on social responsibility. This can be undertaken in various manners: including meetings with stakeholders informing of the organization's activities related to social responsibility.

The SR 10 management system implementation facilitates the identification, collection and disclosure of social responsibility, ESG and/or sustainability related information.

SR 10 Specification is compatible with guidance documents used to report about social responsibility and sustainability.

A.6. Monitoring, measurement, analysis and evaluation

It is highly recommended to establish key performance indicators (KPIs) to undertake the monitoring, measurement, analysis and evaluation.

Annex B (informative)
International reference documents

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

- UN Universal Declaration of Human Rights (1948);

- UN International Convention on economic affairs and cultural rights (1966);

- UN Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (1984);

- UN Convention on the Rights of the Child (1989);

- UN Standard Rules on Equalisation of Opportunities for Disabled Persons (1993);

- UN Declaration on the Right and the Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms (1998);

- UN Millennium Declaration (2000);

- UN Convention on the Rights of Persons with Disabilities (2006);

- UN Guiding Principles on Business and Human Rights (2011);

- UN Transforming our world: the 2030 Agenda for Sustainable Development (2015);

- EU Community Charter of Fundamental Social Rights for Workers (1989);

- Charter of Fundamental Rights of the European Union (2000);

- Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, adopted in the context of the OECD (1997);

- The 10 Principles of the UN Global Compact (1999);

- The Earth Charter (2000);

- ILO Declaration on Fundamental Principles and Rights at Work (1998, amended in 2022);

- ILO Convention No. 1 on Hours of Work (Industry) (1919) and Recommendation No. 116 on reduction of hours of work (1962);

- ILO Conventions No. 29 on Forced Labour (1930);

- ILO Convention No. 87 on Freedom of Association and Protection of the Right to Organise (1948);

- ILO Convention No. 95 on Protection of Wages (1949);

- ILO Convention No. 98 on Right to Organise and Collective Bargaining (1949);

- ILO Convention No. 102 on Social Security - minimum standards (1952);

- ILO Convention No. 105 on Abolition of Forced Labour (1957);

- ILO Convention No. 131 on Minimum Wage Fixing (1970);

- ILO Convention No. 135 on Workers' Representatives (1971);

- ILO Convention No. 138 on Minimum Age (1973) and Recommendation No. 146 on Minimum Age (1973);

- ILO Convention No. 155 on Occupational Safety and Health (1981) and Recommendation No. 164 on Occupational Safety and Health (1981);

- ILO Convention No. 159 on Vocational Rehabilitation and Employment of Disabled Persons (1983);

- ILO Convention No. 169 on Indigenous and Tribal People (1989);

- ILO Convention No. 177 on Home Work (1996);

- ILO Convention No. 182 on Worst Forms of Child Labour (1999);

- ILO Convention No. 183 on Maternity Protection (2000);

- ILO Convention No. 100 on Equal Remuneration (1951)

- ILO Convention No. 111 on Discrimination in Employment and Occupation (1958);

- ILO Convention No. 156 on Workers with Family Responsibilities (1981);

- ILO Convention No. 190 on Violence and Harassment (2019);

- ILO Code of Practice on HIV/AIDS and the world of work (2001);

Annex C (informative)

Correspondence to SR 10

C1. Correspondence between ISO 26000 and SR 10

ISO 26000:2010		SR 10:2024	
Clause	**Title**	**Clause**	**Title**
4	**Principles of the social responsibility**	**0.2**	Principles of social responsibility management systems
5	**Recognizing social responsibility and engaging stakeholders**	**4.1**	Understanding the organization and its context
		4.2	Understanding the needs and expectations of stakeholders (interested parties)
		5.1	Leadership and commitment
		5.2	Social responsibility policy
		5.4	Code of conduct
6	**Guidance on social responsibility core subjects**	**4.1**	Understanding the organization and its context
		6.2	Identification and evaluation of issues
	Core subjects/ issues		**Requirements**
6.2	**Core subject: Organizational governance**	**4.4**	Social responsibility management system
		5.2	Social responsibility policy
		5.4	Code of conduct
		6.3	Objectives and planning to achieve them
		6.4	Planning of changes
		8.2	Owners and shareholders
6.3	**Core subject: Human rights**	**0.2**	Principles of social responsibility management systems
		8.3	Employees

ISO 26000:2010		SR 10:2024	
Clause	**Title**	**Clause**	**Title**
		8.5	Products suppliers, service providers and partners
		8.7	Community, society and social organizations
6.3.3	Issue 1: Due diligence	**5.2**	Social responsibility policy
		5.4	Code of conduct
		9.5	Management review
6.3.4	Issue 2: Human risk situations	**5.2**	Policy
		9.3	Grievance mechanism
		9.5	Management review
6.3.5	Issue 3: Avoidance of complicity	**8.6.2**	Non-interference
		8.4.4	Honesty
		8.5.4	Honesty
		8.6.4	Honesty
6.3.6	Issue 4: Resolving grievances	**7.4**	Communication
		8.4.5	Customer service and after-sales service
		9.2	Stakeholders' expectations
		9.3	Grievance mechanism
6.3.7	Issue 5: Discrimination and vulnerable groups	**8.3.1**	Non-discrimination, diversity and inclusion
		8.3.3	Forced labour and child labour
		8.3.5	Accessible work environments
		8.7.3	Investment in the community and in society
6.3.8	Issue 6: Civil and political rights	**8.3.2**	Right to privacy
		8.3.6	Association and collective bargaining
6.3.9	Issue 7: Economic, social and cultural rights	**8.3.7**	Employment, work conditions and wages

ISO 26000:2010		SR 10:2024	
Clause	Title	Clause	Title
		8.3.10	Training, employability and career development
6.3.10	Issue 8: Fundamental principles and rights at work	**0.2**	Principles of social responsibility management systems
		8.3	Employees
6.4	**Core subject: Labour practices**	**0.2**	Principles of social responsibility management systems
		8.3	Employees
		8.5	Product suppliers, service providers and partners
		8.7	Community, society and social organizations
6.4.3	Issue 1: Employment and employment relationships	**8.3.7**	Employment, work conditions and wages
6.4.4	Issue 2: Conditions of work and social protection	**8.3.6**	Association and collective bargaining
		8.3.7	Employment, work conditions and wages
		8.3.9	Work-life balance
		8.3.10	Respect for employee dignity
6.4.5	Issue 3: Social dialogue	**7.4**	Communication
		8.3.6	Association and collective bargaining
		9.2	Stakeholders' expectations
6.4.6	Issue 4: Health and safety at work	**8.3.4**	Health and Safety
6.4.7	Issue 5: Human development and training in the workplace	**8.3.8**	Training, employability and career advancement
6.5	**Core subject: The environment**	**8.8**	Environment
6.5.3	Issue 1: Prevention of pollution	**8.8.1**	Prevention of pollution, climate change, and efficient use of resources
6.5.4	Issue 2: Sustainable resource use	**8.8.1**	Prevention of pollution, climate change, and efficient use of resources

ISO 26000:2010		SR 10:2024	
Clause	Title	Clause	Title
6.5.5	Issue 3: Climate change mitigation and adaptation	**8.8.1**	Prevention of pollution, climate change, and efficient use of resources
6.5.6	Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	**8.8.2**	Conservation and restoration of ecosystems and biodiversity
6.6	**Core subject: Fair operating practices**	**8.2.2**	Organizational governance
		8.4.4	Honesty
		8.5.4	Honesty
		8.6.4	Honesty
		8.6	Governments, public authorities and regulatory bodies
		8.9	Competitors
6.6.3	Issue 1: Anti-corruption	**8.4.4**	Honesty
		8.5.4	Honesty
		8.6.4	Honesty
6.6.4	Issue 2: Responsible political involvement	**8.2**	Owners and shareholders
		8.6	Governments, public authorities and regulatory bodies
6.6.5	Issue 3: Fair competition	**8.9**	Competitors
6.6.6	Issue 4: Promoting social responsibility in the value chain	**8.5.1**	Support of the principles of social responsibility in the supply chain
6.6.7	Issue 5: Respect for property rights	**0.2**	General principles of social responsibility management systems
		8.5.4	Honesty
		8.9	Competitors
6.7	**Core subject: Consumer issues**	**8.4**	Customers, users and consumers
6.7.3	Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	**8.4.1**	Promotions and advertising
6.7.4	Issue 2: Protecting consumers' health and safety	**8.4.6**	Quality and safety of goods and services
6.7.5	Issue 3: Sustainable consumption	**8.4.1**	Promotions and advertising

ISO 26000:2010		SR 10:2024	
Clause	Title	Clause	Title
		8.4.6	Quality and safety of goods and services
6.7.6	Issue 4: Consumer service, support and complaint and dispute resolution	8.4.5	Customer service and after-sales service
6.7.7	Issue 5: Consumer data protection and privacy	8.4.3	Confidentiality and privacy
6.7.8	Issue 6: Access to essential services	8.7.1	Commitment
		8.7.2	Promotion of local development
6.7.9	Issue 7: Education and awareness	7.4	Communication
6.8	**Core subject: Community involvement and development**	8.7	Community, society and social organizations
		8.7.1	Commitment
6.8.3	Issue 1: Community involvement	8.7.2	Promotion of local development
6.8.4	Issue 2: Education and culture	8.7.2	Promotion of local development
6.8.5	Issue 3: Employment creation and skills development	8.7.2	Promotion of local development
6.8.6	Issue 4: Technology development and access	8.5	Product suppliers, service providers and partners
6.8.7	Issue 5: Wealth and income creation	8.7.2	Promotion of local development
		8.8.3	Respect for animal life
6.8.8	Issue 6: Health	7.4	Communication
		8.3.4	Health and Safety
6.8.9	Issue 7: Social investment	8.7.2	Promotion of local development
		8.7.3	Investment in the community and in society
7	**Guidance on integrating social responsibility throughout an organization**		
7.1	**General**	4	Context of the organization
7.2	**The relationship of an organization's characteristics to social responsibility**	4	Context of the organization

ISO 26000:2010		SR 10:2024	
Clause	Title	Clause	Title
7.3	**Understanding the social responsibility of an organization**	**4.1**	Understanding the organization and its context
		4.2	Understanding the needs and expectations of stakeholders (interested parties)
		5.2	Social responsibility policy
		5.4	Code of conduct
7.4	**Practices for integrating social responsibility throughout an organization**	**4.1**	Understanding the organization and its context
7.4.1	Raising awareness and building competency for social responsibility	**7**	Support
7.4.2	Setting the direction of an organization for social responsibility	**5.1**	Leadership and commitment
		6.3	Objectives and planning to achieve them
7.4.3	Building social responsibility into an organization's governance, systems and procedures	**6.3**	Leadership and commitment
		4.1	Understanding the organization and its context
7.5	**Communication on social responsibility**	**7.4**	Communication
		8.2.3	Informative transparency
7.6	**Enhancing credibility regarding social responsibility**	**5.1**	Leadership and commitment
		9.2	Stakeholders' expectations
7.7	**Reviewing and improving an organization's actions and practices related to social responsibility**	**9**	Performance evaluation
		9.5	Management review
7.8	**Voluntary initiatives for social responsibility**	**0.1**	Introduction
		1	Scope

C2. Correspondence between UN SDGs and SR 10 Specification

UN SDG	Description	SR 10:2024
1 – No Poverty	End poverty in all its forms everywhere	**8.3.1** Non-discrimination, diversity and inclusion **8.3.7** Employment, work conditions and wages **8.5.1** Support of the principles of social responsibility in the supply chain
3 – Good Health and Well Being	Ensure healthy lives and promote well-being for all at all ages	**8.3.3** Forced labour and child labour **8.3.4** Health and safety **8.3.5** Accessible work environments **8.3.7** Employment, work conditions and wages **8.3.9** Work-life balance **8.3.10** Respect for employee dignity **8.8.1** Prevention of pollution, climate change, and efficient use of resources
4 – Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	**7.** Support **8.3.1** Non-discrimination, diversity and inclusion **8.3.3** Forced labour and child labour **8.3.8** Training, employability and career development
5 – Gender Equality	Achieve gender equality and empower all women and girls	**8.3.1** Non-discrimination, diversity and inclusion
8 – Decent work and Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	**4.1** Understanding the organization and its context **4.2** Understanding the needs and expectations of stakeholders (interested parties) **5.2** Social responsibility policy **5.4** Code of conduct **8.3** Employees **8.5.1** Support of the principles of social responsibility in the supply chain **8.5.2** Execution and performance of contracts **8.7** Community, society and social organizations

UN SDG	Description	SR 10:2024
9 -Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	**8.5** Product suppliers, service providers and partners **8.7.3** Investment in the community and in the society
10 – Reduce inequalities	Reduce inequality within and among countries	**8.3.1** Non-discrimination, diversity and inclusion **8.3.3** Forced labour and child labour **8.5.1** Support of the principles of social responsibility in the supply chain
11 – Sustainable Cities and Communities	Make cities and human settlements inclusive, safe, resilient and sustainable	**8.7** Community, society and social organizations
12 – Responsible consumption and production	Ensure sustainable consumption and production patterns	**8.4.6** Quality and safety of goods and services **8.8.1** Prevention of pollution, climate change, and efficient use of resources
13 – Climate Action	Take urgent action to combat climate change and its impacts	**8.8.1** Prevention of pollution, climate change, and efficient use of resources
16 – Peace, Justice and Strong Institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	**8.6** Governments, public entities and regulatory bodies **9.3** Grievance mechanism