Systematic Review voting result	
Reference ISO 26000:2010	**Committee** ISO/TMBG
Edition number 1	**Vienna agreement**
English title Guidance on social responsibility	
French title Lignes directrices relatives à la responsabilité sociétale	
Start date 2013-10-15	**End date** 2014-03-18
Opened by ISO/CS on 2013-10-15 01:38:13	**Closed by ISO/CS on** 2014-03-20 00:07:49
Status Closed	
Voting stage Systematic review	**Version number** 1
Vote in parallel with	
Note Closure date postpone of one day to enable NEN to cast their vote - mgg	

Questions

Q.1   "Recommended action"

Q.2   "Has this International Standard been adopted or is it intended to be adopted in the future as a national standard or other publication?"

Q.3   "Is the national publication identical, or proposed to be identical, to the International Standard or modified?"

Q.4   "Is this International Standard used in your country without national adoption or are products used in your country based on this standard?"

Q.5   "Is this International Standard, or its national adoption, referenced in regulations in your country?"

Votes by members

Country	Member	Status	Confirm	Confirm & Correct	Revise / Amend	Withdraw	Abstain	Q.2	Q.3	Q.4	Q.5
Argentina	**IRAM**		X					Yes	Identical		Yes
Austria	**ASI**		X					Yes	Identical		No
Belgium	**NBN**						X	Yes	Identical		No
Brazil	**ABNT**				X			Yes	Identical		No
Canada	**SCC**		X					Yes	Identical		No
China	**SAC**						X				
Colombia	**ICONTEC**		X					No		Yes	No
Costa Rica	**INTECO**		X					Yes	Identical		No
Croatia	**HZN**		X					Yes	Identical		No
Egypt	**EOS**				X			Yes	Identical		Yes
Finland	**SFS**		X					Yes	Identical		No

Country	Body									
France	AFNOR				X		Yes	Identical		No
Germany	DIN	X					Yes	Identical		No
India	BIS	X					No		No	No
Indonesia	BSN					X				
Iran, Islamic Republic of	ISIRI					X	Yes	Modified		No
Ireland	NSAI	X					Yes	Identical		No
Israel	SII	X					No		No	No
Italy	UNI	X					Yes	Identical		No
Japan	JISC	X					Yes	Identical		No
Lebanon	LIBNOR				X		Yes	Identical		No
Malaysia	DSM				X		No		No	No
Morocco	IMANOR				X		Yes	Identical		No
Netherlands	NEN				X		Yes	Identical		Yes
New Zealand	SNZ	X					No		Yes	No
Norway	SN	X					No		Yes	No
Poland	PKN	X					Yes	Identical		No
South Africa	SABS					X	Yes	Identical		No
Spain	AENOR	X					Yes	Identical		No
Sweden	SIS	X					Yes	Identical		No
Switzerland	SNV		X				Yes	Identical		No
Thailand	TISI	X					No		Yes	No
United Kingdom	BSI	X					Yes	Identical		No
United States	ANSI				X		Yes	Identical		No
P-Member TOTALS Total of P-Members voting: 0 Confirm with or without correct: 0 Revise/Amend: 0 Withdraw: 0		0	0	0	0	0	0 Yes, 0 No	0 Identical, 0 Modified	0 Yes, 0 No	0 Yes, 0 No
TOTALS		20	1	8	0	5	25 Yes , 7 No	24 Identical , 1 Modified	4 Yes , 3 No	3 Yes , 29 No
P-Members having abstained are not counted in this vote										

Answers to Q.1: "Recommended action"		
0 x	Withdraw	
8 x	Revise/Amend	Brazil (ABNT) Egypt (EOS)

		France (AFNOR) Lebanon (LIBNOR) Malaysia (DSM) Morocco (IMANOR) Netherlands (NEN) United States (ANSI)
20 x	Confirm	Argentina (IRAM) Austria (ASI) Canada (SCC) Colombia (ICONTEC) Costa Rica (INTECO) Croatia (HZN) Finland (SFS) Germany (DIN) India (BIS) Ireland (NSAI) Israel (SII) Italy (UNI) Japan (JISC) New Zealand (SNZ) Norway (SN) Poland (PKN) Spain (AENOR) Sweden (SIS) Thailand (TISI) United Kingdom (BSI)
1 x	Confirm, with correction of errors	Switzerland (SNV)
2 x	Abstain	China (SAC) Indonesia (BSN)
3 x	Abstain with survey replies	Belgium (NBN) Iran, Islamic Republic of (ISIRI) South Africa (SABS)

Answers to Q.2: "Has this International Standard been adopted or is it intended to be adopted in the future as a national standard or other publication?"		
25 x	Yes	Argentina (IRAM) Austria (ASI) Belgium (NBN) Brazil (ABNT) Canada (SCC) Costa Rica (INTECO) Croatia (HZN) Egypt (EOS) Finland (SFS) France (AFNOR) Germany (DIN) Iran, Islamic Republic of (ISIRI)

		Ireland (NSAI) Italy (UNI) Japan (JISC) Lebanon (LIBNOR) Morocco (IMANOR) Netherlands (NEN) Poland (PKN) South Africa (SABS) Spain (AENOR) Sweden (SIS) Switzerland (SNV) United Kingdom (BSI) United States (ANSI)
7 x	No	Colombia (ICONTEC) India (BIS) Israel (SII) Malaysia (DSM) New Zealand (SNZ) Norway (SN) Thailand (TISI)

Answers to Q.3: "Is the national publication identical, or proposed to be identical, to the International Standard or modified?"		
24 x	Identical	Argentina (IRAM) Austria (ASI) Belgium (NBN) Brazil (ABNT) Canada (SCC) Costa Rica (INTECO) Croatia (HZN) Egypt (EOS) Finland (SFS) France (AFNOR) Germany (DIN) Ireland (NSAI) Italy (UNI) Japan (JISC) Lebanon (LIBNOR) Morocco (IMANOR) Netherlands (NEN) Poland (PKN) South Africa (SABS) Spain (AENOR) Sweden (SIS) Switzerland (SNV) United Kingdom (BSI) United States (ANSI)
1 x	Modified	Iran, Islamic Republic of (ISIRI)

Answers to Q.4: "Is this International Standard used in your country without national adoption or are products used in your country based on this standard?"		
4 x	Yes	Colombia (ICONTEC) New Zealand (SNZ) Norway (SN) Thailand (TISI)
3 x	No	India (BIS) Israel (SII) Malaysia (DSM)

Answers to Q.5: "Is this International Standard, or its national adoption, referenced in regulations in your country?"		
3 x	Yes	Argentina (IRAM) Egypt (EOS) Netherlands (NEN)
29 x	No	Austria (ASI) Belgium (NBN) Brazil (ABNT) Canada (SCC) Colombia (ICONTEC) Costa Rica (INTECO) Croatia (HZN) Finland (SFS) France (AFNOR) Germany (DIN) India (BIS) Iran, Islamic Republic of (ISIRI) Ireland (NSAI) Israel (SII) Italy (UNI) Japan (JISC) Lebanon (LIBNOR) Malaysia (DSM) Morocco (IMANOR) New Zealand (SNZ) Norway (SN) Poland (PKN) South Africa (SABS) Spain (AENOR) Sweden (SIS) Switzerland (SNV) Thailand (TISI) United Kingdom (BSI) United States (ANSI)

Comments from Voters

Member:	Comment:	Date:
Argentina (IRAM)	***Comment***	2014-03-13 21:51:39

Because it is widely used. Examples:

Protocol for the development of frameworks on social responsibility based in ISO 26000 in all municipalities (MDS/SSRS and CECAM-FAM).

Creation of brochure on ISO 26000 (IRAM).

Common basic structure for dissemination activities (IRAM).

Basic structure, theoretical and practical training materials for 16 hours courses (IRAM).

Common structure and materials for training (NGOs).

Development modules college for undergraduate and graduate levels (UNIVERSITIES).

Sectoral implementation workshops ISO 26000.

Design of digital self-assessment tool for SMEs (GCABA).

Training program for municipal officials (GPBsAS).

Work program in value chain (AMIA).

Inclusion in award criteria.

Incorporation of references to ISO 26000 in reports of companies operating in Argentina.
Usage of ISO 26000's methodology by the private sector
Business assistance consultancy on ISO 26000.
Constitution and continuous operation under the NSB, of a Strategic Social Responsibility Committee with representation from 6 stakeholders whose objective is to ensure the proper use of the ISO 26000.

International Congress on Social Responsibility took place in Buenos Aires. Within that framework, Lula da Silva (former President of Brazil) gave a core lecture and mentioned ISO 26000.

IRAM-ISO 26000:2010 / Spanish official translation adopted 2010-12-28According with the ISO 26000:2010 wording, not referenced, but used as a base for national, provincial and local policies, strategies and plans (e.g.: political decision on creating a Subsecretariat for Social Responsibility within the Ministry of Social Development)

Austria (ASI)	***Comment***	2014-01-14 07:41:42

ONR ISO 26000

Belgium (NBN)	***Comment***	2014-02-07 13:30:07

NBN received different opinions on the systematic review consultation of ISO 26000.

In summary, the feedbacks from the Belgian stakeholders are:

- Enterprises using the standard think it is too early to start a review
- Those who would like to revise ISO 26000 wants to make it more business-oriented
- The chapter on 'Governance' needs to be more detailed

Because of the divergence of opinions, NBN abstains. If the results of the vote are the revision of ISO 26000, NBN would be willing to actively participate."

NBN ISO 26000:2011, ed 1 - NBN ISO 26000 NL:2011, ed 1

Brazil (ABNT)	*Comment*	2014-03-14 18:59:15
ABNT NBR ISO 26000:2010		
Brazil (ABNT)	*Comment File*	2014-03-14 18:59:15
CommentFiles/ISO 26000_2010_ABNT.doc		
Canada (SCC)	*Comment*	2014-03-17 16:57:20
Comments below are provided for information. SCC has chosen following full stakeholder consultaton to confirm ISO 26000. Standard is currently being worked on.		
Costa Rica (INTECO)	*Comment*	2014-03-18 17:13:10
approved with comments by the union of the workers."We do not agree to talk in general the right of association. The correct statement according to the Declaration of the International Labour Organization (ILO) on the principles and fundamental rights states' Freedom of association and freedom of association and the effective recognition of the right to collective bargaining. "This is critical since freedom of association requires autonomous, independent organizations composed exclusively of workers without employer representatives or participation on their boards and in their assemblies, even when they do not vote."INTE ISO 26000		
Croatia (HZN)	*Comment*	2014-03-13 11:04:32
HRN ISO 26000:2010		
Egypt (EOS)	*Comment*	2014-03-13 10:00:07
1- Include security as a Core Subject for Sustainability. 2- Refer to the responsibility of individuals. 3- Give more guidance on measurements of Social Responsibility. 4- Adopt risk management approach.Egyptian Standard no.7575/2013 "Guidance on Social Responsibility"1- The Egyptian Constitution newly issued in 2014. 2- The national social responsibility related laws i.e. labour,child, environment, non-governmental associations and social insurance laws.		
Finland (SFS)	*Comment*	2014-03-11 14:31:46
SFS-ISO 26000		
France (AFNOR)	*Comment*	2014-03-14 15:16:08
NF ISO 26000		
France (AFNOR)	*Comment File*	2014-03-14 15:16:08

CommentFiles/ISO 26000_2010_AFNOR.doc		
Germany (DIN)	**Comment**	2014-03-06 09:41:30
DIN ISO 26000:2011-01		
India (BIS)	**Comment**	2014-03-13 05:41:00
No information		
Iran, Islamic Republic of (ISIRI)	**Comment**	2014-03-18 09:40:37
This standard is under development according to national rules.		
Iran, Islamic Republic of (ISIRI)	**Comment File**	2014-03-18 09:40:37
CommentFiles/ISO 26000_2010_ISIRI.doc		
Ireland (NSAI)	**Comment**	2014-03-04 13:04:02
I.S. ISO 26000		
Israel (SII)	**Comment**	2014-02-04 10:07:48
-		
Italy (UNI)	**Comment**	2014-03-14 12:14:20
UNI ISO 26000 has been adopted		
Italy (UNI)	**Comment File**	2014-03-14 12:14:20
CommentFiles/ISO 26000_2010_UNI.doc		
Japan (JISC)	**Comment**	2014-03-14 13:11:26
Please refer to the comment file.Please refer to the comment file.		
Japan (JISC)	**Comment File**	2014-03-14 13:11:26
CommentFiles/ISO 26000_2010_JISC.doc		
Lebanon (LIBNOR)	**Comment**	2014-03-17 19:51:50
NL ISO26000		
Lebanon (LIBNOR)	**Comment File**	2014-03-17 19:51:50

CommentFiles/ISO 26000_2010_LIBNOR.doc		
Malaysia (DSM)	*Comment*	2014-02-28 03:25:30
We are in the final process of drafting our own Guidance on Social Responsibility standard with maodifications based on ISO 260000		
Malaysia (DSM)	*Comment File*	2014-02-28 03:25:30
CommentFiles/ISO 26000_2010_DSM.doc		
Morocco (IMANOR)	*Comment*	2014-03-17 15:32:01
NM ISO 26000		
Netherlands (NEN)	*Comment*	2014-03-18 16:49:01
* In order to increase the use of ISO 26000 we propose a few minor changes: - improve readability (add explanatory text and figures) - include help boxes, like issue matrix, stakeholder communication matrix and link with Ruggie and OECD - Include issue animal welfare * In case of confirm we propose to have a systematic review in 3 years from 2014 It is adopted as a national standard and translated in Dutch: NEN-ISO 26000Yes and no: Yes: other products are used in the Netherlands that are based on this standard (like the Self Declaration NPR 9026) No: the standard is adopted as a national standard.		
Poland (PKN)	*Comment*	2013-12-12 13:46:45
PN-ISO 26000:2012		
South Africa (SABS)	*Comment*	2014-03-03 11:42:08
SANS 26000		
Spain (AENOR)	*Comment*	2014-03-14 15:09:14
UNE ISO 26000:2012		
Sweden (SIS)	*Comment*	2014-03-11 10:18:19
SS-ISO 26000:2010		
Switzerland (SNV)	*Comment*	2014-03-07 08:42:45
SNR ISO 26000:2011		
Switzerland (SNV)	*Comment File*	2014-03-07 08:42:45
CommentFiles/ISO 26000_2010_SNV.doc		

United Kingdom (BSI)	*Comment*	2014-03-06 16:28:07
Adopted as BS ISO 26000:2010		
United States (ANSI)	*Comment*	2014-03-11 21:53:43

The standard should be revised to reflect facts and lessons learned from the use/adoption of it since its publication. It should also be revised to remove elements that are in conflict with laws and with ongoing international negotiations which have not yet been finalized.

Is this International Standard used in your country without national adoption or are products used in your country based on this standard?

Some elements of the standard that are in keeping with our laws and with elements of sustainability and are not in conflict with ongoing international dialogues or negotiations have been used by some private sector and some government agencies as partial examples of guides on social responsibility.

Is this International Standard, or its national adoption, referenced in regulations in your country?

Not likely to be unless elements of the standard that are in conflict with law are removed.

It was adopted as a national standard

Template for comments and secretariat observations

Date: 2014-03-17	Document: **ISO 26000:2010**	Project:

MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/ Table/	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
BR	all	all		ed	There are users reporting that this IS contains many repeated terms and that text could be simpler in some parts.	To review the text to identify duplication and opportunities for text simplification, without changing the current content and meaning	
BR		7.3.2 and 7.3.4		te	There are users reporting that clause 7.3.2 and 7.3.4 don't provide enough guidance on how assess relevance, significance and priorities regarding core subjects and issues.	To review the guidelines on how to determine relevance and significance of core subjects and issues of an organization and how to establish priorities for addressing issues as well. A more comprehensive list of criteria should be added to clause 7.3.2 and 7.3.4	
BR		3.2		te	This section was drafted in the early of 2010 and the new trends is social responsibility should be addressed.	Review the clause 3.2 Recent trends in social responsibility, to include any necessary update	
BR		7.8 and Annex A		te	The Annex A summarizes important details of many initiatives on SR and some of them have been revised in terms of scope and content.	To review the Annex A - Examples of voluntary initiatives and tools for social responsibility, to update information.	

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2 **Type of comment:**   **ge** = general   **te** = technical   **ed** = editorial

ISO/IEC electronic balloting commenting template/version 2012-03

		Date: 2014-03-13			Document:		Project: ISO 26000

MB/ NC[1]	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
AFN OR/ FR				ge	AFNOR confirms the interest and the satisfaction of ISO 26000 French users for the ISO 26000: 2010. Giving the cycle of International standard, the evolution of social responsibility practices, and the feedback from ISO 26000'users already gathered, AFNOR wishes to take the opportunity of the systematic review to start a revision of ISO 26000. Such revision will be limited to clarification and aim to support the understanding of existing themes and concepts. This revision proposed is limited to an updating of ISO 26000: 2010. AFNOR confirms that ISO 26000 is highly appreciated by users, especially for the support that ISO 26000 offers to organization to structure their social responsibility approach. So, AFNOR proposes to conduct the revision within the current ISO 26000 structure (same 7 chapters, 7 principles and 7 Core subjects). AFNOR underlines the importance of transparency and participation of the standardization process to allow an effective participation of national committees and stakeholders. So AFNOR vote to initiate the revision of ISO 26000. The proposed revision is limited to clarification of the existing recommendations and will be conducted within the current structure of ISO 26000.	French proposal for ISO 26000 revision.d	

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Topics	Aims of the proposal	ISO 26000's articles impacted by the proposal
Relationship between sustainable development and social responsibility	→Clarify the link between organization's social responsibility approach and sustainable development at local and global level.	**3 Understanding social responsibility** ➢ Address chapter 3.3.5 earlier in the text just after 3.3.2 **The expectations of society** ➢ Add the importance of the local dimension in social responsibility in chapter 3
Relationship between environmental impacts and health	→Specify causal links between environmental impacts and health	➢ 6.4.6 Labour practices issue 4: Health and safety at work ➢ 6.5.1.2 The environment and social responsibility o 6.5.3. Environmental issue 1: Prevention of pollution ➢ 6.7.1.1 Organizations and consumer issues ➢ 6.7.4.2 Related actions and expectations: add recommandations to prevent risks practices (addiction) ➢ 6.8.8 Community involvement and development issue 6: Health

Relationship between social responsibility and business models	→Identify different business models (circular economy, social investment, social entrepreneurship....) in connection with SR	➢ 2 Terms and definitions
		   o Addition of new term and definition : circular economy and functional economy
		➢ 6.2 Governance
		➢ 6.5 Environment and especially following issues
		   o 6.5.3 Environmental issue 1: Prevention of pollution
		   o 6.5.4 Environmental issue 2:

		Sustainable resource use
		➢ 6.6 Fair operating practices o 6.6.6 Fair operating practices issue 4: Promoting social responsibility in the value chain
Consumer in B to B relation	→Make more explicit that consumer should be taken into account in B to B relation	➢ 6.6 Fair operating practices and 6.6.1.1
Social responsibility and taxes	→Express that taxes represent an important positive contribution of organization for the local development and part of their social responsibility	➢ To be address in articles 3, 6.8 and 7.2.
Governance	→ Develop the Governance chapter to specify governance issues and clarify what is covered by Governance in the different articles of ISO 26000 and so answer the user's expectations.	➢ Development of the 6 following governance issues : - Mission, values and principles of social responsibility, vision - Stakeholder engagement - Analysis of issues, strategy and priorities - Decision-making structures and processes - Management, implementation and monitoring - Accountability, reporting and communication ➢ See French publication FD X 30-031 "Governance-Social responsibility" ➢ This development doesn't bring new recommendation but proposes a structured and consistent way of addressing existing recommendations.
Local dimension of social responsibility	→Strengthen the importance of local dimension in social responsibility approaches.	➢ 5.3 Stakeholder identification and engagement ➢ 6.2.3 Governance : Decision-making processes and structures ➢ 6.5.2 Principles and considerations (The Environment) ➢ Several impacts in 6.8. Community

		involvement and development
Sphere of influence	→ Make easier the reading and understanding of the concept of sphere of influence in ensuring consistency of all the ISO 26000 texts related to sphere of influence.	➢ To develop a Box in 5.2.4 dedicated to sphere of influence, gathering all the existing recommendations related to sphere of influence
Connection between SR and risks	→Clarify and underline links between SR and risks and opportunities identification to contribute to a preventive approach	➢ To develop in governance chapter the link between SR and risk analysis.
Integration of new international references issued since ISO 26000 publication	Introduce new standards and publications wherever relevant in ISO 26000.	Where relevant in ISO 26000 text.

MB/ NC[1]	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
IR1		6.3.2.2		ge	Where the state fails in its duty to protect, an organization should be especially vigilant to ensure that it meets its responsibility to respect human rights; human rights due diligence may point to the need for action beyond what is necessary in the normal course of business.	it should be deleted	
IR2		6.3.2.2		ge	However, an organization may face stakeholder expectations that it go beyond respect, or it may want to contribute to the fulfillment of human rights. The concept of sphere of influence helps an organization to comprehend the extent of its opportunities to support human rights among different rights holders. Thus it may help an organization to analyze its ability to influence or encourage other parties, the human rights issues on which it can have the greatest impact and the rights holders that would be concerned. An organization's opportunities to support human rights will often be greatest among its own operations and employees. Additionally, an organization will have opportunities to work with its suppliers, peers or other organizations and the broader society. In some cases, organizations may wish to increase their influence through collaboration with other organizations and individuals. Assessment of the opportunities for action and for greater influence will depend on the particular circumstances, some specific to the organization and some specific to the context in which it is operating. However, organizations should always consider the potential for negative or unintended consequences when seeking to influence other organizations.	This part should be omitted	

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MB/ NC[1]	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
IR3		6.3.2.2		ge	rights holders and those with the potential to have an impact on them	This part should be replaced with**: their employees**	
IR4		6.3.3.1		ge	or the activities of those with which they have relationships. Due diligence may also alert an organization to a responsibility to influence the behavior of others, where they may be the cause of human rights violations in which the organization may be implicated .	This part is not acceptable and it should be omitted	
IR5		6.3.4.2		ge	while also contributing to promoting and defending the overall fulfillment of human rights	Vasting the authority of an organization to the high level of defending fulfillment of human rights is not acceptable, because it may encounter the sovereignty. So we firmly believe that the work **DEFENDING** must be omitted.	
IR6		6.3.5.1		ge	In this context, an organization may be considered complicit when it assists in the commission of wrongful acts of others that are inconsistent with, or disrespectful of, **international norms of behaviour** that the organization, through exercising due diligence, knew or should have known would lead to substantial negative impacts on society, the economy or the environment.	We recommend the replacement of "international norms of behavior" with "legal obligations"	
IR7		6.3.5.1		ge	While their boundaries are imprecise and evolving, three forms of complicity can be described. –☐**Direct complicity** This occurs when an organization knowingly assists in a violation of human rights. –☐**Beneficial complicity** This involves an organization or subsidiaries benefiting directly from human rights abuses committed by someone else.	Because of not being legally clear and correct, we propose the omission of the part.	

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MB/ NC[1]	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
					Examples include an organization tolerating action by security		
					forces to suppress a peaceful protest against its decisions and activities or use of repressive measures		
					while guarding its facilities, or an organization benefiting economically from suppliers' abuse of		
					fundamental rights at work.		
					–☐**Silent complicity** This can involve the failure by an organization to raise with the appropriate		
					authorities the question of systematic or continuous human rights violations, such as not speaking out		
					against systematic discrimination in employment law against particular groups.		
IR8		6.3.5.2		ge	In this regard, among other things, an organization should verify that its security arrangements respect human rights and are consistent with international norms and standards for law enforcement.	Emphatically suggesting that this part be replaced with "their legal obligations	
IR9		6.3.5.2		ge	Moreover, an organization should exercise due diligence to ensure that it is not participating in, facilitating or benefiting from human rights violations committed by public security forces.	This part should be omitted.	
IR10		6.3.5.2		ge	–☐not provide goods or services to an entity that uses them to carry out human rights abuses;	Because of not having a source of judgment, these two obligations should be deleted	
					–☐not enter into a formal or informal partnership or contractual relationship with a partner that		

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					commits human rights abuses in the context of the partnership or in the execution of the contracted work;		
IR11		6.2.3.2		ge	(including women and racial and ethnic groups	This part should be omitted	
IR12		6.3.7.2		ge	**If this is not successful it should reconsider its relations with such organizations**	This part should be omitted	
IR13				ge	The Social responsibility of organizations to correct and legally use the natural and national resources**.**		
IR14				ge	The Social responsibility of organizations to remove the negative environmental consequences of wars especially that these organizations have been involved in**.**		
IR15				ge	The Social responsibility of organizations to provide medicine during sanctions**.**		
IR16				ge	The Social responsibility of organizations to cooperate with state and also other organizations for reducing the environmental effects of dust that drift over the boundaries**.**		
IR17				te	Complexity of the document The standard is not simple to understand and use, and organizations committed to adopting it may need training and help with its implementation. While this would not be an issue for large corporations, small and medium organizations (and particularly non-profits) with limited resources may face challenges		

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MB/ NC[1]	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
IR18				te	several weak definitions	It seems to rework at least these definitions: organization, stakeholder, social responsibility and international norms of behaviour	
IR19		6.4.6.2	1	ge	Adding an item to ensure ergonomic working environment	Make sure the equipment used by/for workers are ergonomic and will not affect their health in the present or future.	

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ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

Template for comments and secretariat observations			Date: 2014-03-14	Document: **ISO/TMBG** **Systematic review ISO 26000**	Project:

MB/ NC[1]	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
IT					1. Yes confirm, we propose that the next revision take place always in three years time. 2.1 We have adopted ISO 26000 as national standard (UNI ISO 26000), however we inform you that there is a private technical specification called IQNet SR10 belonging to a certified company in Italy. 2.3 We point out however that the most recent application of D.M. 12/12/2000 concerning the insurance fees on accidents at work provides for that one of the possibilities to receive a discount on the fees is the application of ISO 26000.		

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ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

Comments on systematic review of ISO 26000

| Date: 2014-3-14 | Document: **ISO 26000** |

1	2	(3)	4	5	(6)	(7)
MB[1]	Clause No./ Subclause No./ Annex (e.g. 3.1)	Paragraph/ Figure/Table/ Note (e.g. Table 1)	Type of com-ment[2]	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
JP				(Comment on Q1.Recommneded action) 1. ISO 26000 was developed as a result of deliberations made by multiple stakeholders over a period of many years, and no major issue has been raised so far. Being in a stage where the standard has just begun to spread, we should focus our activities more on promoting its spread further. Thus, it is not necessary to revise the body of the standard. 2. As for Annex A, the below-mentioned voluntary initiative documents, issued in Japan, should likely serve as additional and useful guides on social responsibility. Therefore, we propose adding the following initiative documents to Section 3: SINGLE-STAKEHOLDER INITIATIVES (from Page 91 to Page 92) in Table A.1-Examples of cross-sectoral initiatives. -KEIDANREN (Japan Business Federation), "The Charter of Corporate Behavior and its Implementation Guidance" This charter, established in 1991, has been used extensively as a tool for enterprises to adhere to their corporate ethics and fulfill their social responsibility. In September 2010, the charter was revised, reflecting the ISO 26000 standard. The charter's full text has been translated into English and delivered for free to all the stakeholders around the world(URL:http://www.keidanren.or.jp/english/policy/ csr/charter2010.html, http://www.keidanren.or.jp/english/policy/csr/tebiki6.		

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NOTE   Columns 1, 2, 4, 5 are compulsory.

ISO electronic balloting commenting template/version 2001-10

1	2	(3)	4	5	(6)	(7)
MB[1]	Clause No./ Subclause No./ Annex (e.g. 3.1)	Paragraph/ Figure/Table/ Note (e.g. Table 1)	Type of com- ment[2]	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
				pdf). Thus, the charter meets the requirement to be presented in Annex A. -RENGO (Japanese Trade Union Confederation), "Guidelines on Responsible Investment of Workers' Capital" These guidelines, established in December 2010, outline how a workers' union should engage in its responsible investment while being aware of its responsibility and authority as workers' capital holder such as pension fund. Being in wide use now, the guidelines are helping eliminate such investment as assists corporate activities that have adverse effects on society and the environment. Moreover, the guidelines are contributing to investors' efforts on socially responsible investment designed to help build a fair market. The guidelines' full text has been translated into English and made available on RENGO's official website, allowing it to be viewed by any person (URL:http://www.jtuc-rengo.or.jp/kurashi/sekinin_toushi/data/20101216_workers_capital_en.pdf). 3. As for the bibliography (from Page 99 to Page 106), revised or related documents were released, as exemplified below, after the issuance of the standard. Thus, we propose to the ISO Central Secretariat and PPO (Post Publication Organization) that the status of the bibliography revision and the issuance of other relevant documents should be notified to the standard's users by some means, such as by preparing a separate sheet outlining the status of the revision, for example, in order to provide improved convenience to the standard's users. It is desirable to ask relevant institutions concerning the status of		

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ISO electronic balloting commenting template/version 2001-10

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MB[1]	Clause No./ Subclause No./ Annex (e.g. 3.1)	Paragraph/ Figure/Table/ Note (e.g. Table 1)	Type of com- ment[2]	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
				the revision and the issuance of other related documents. -OECD Guidelines for Multinational Enterprises Revised in 2011 -United nations, 7 April 2008, Protect, Respect and Remedy: a Framework for Business and Human Rights; Report of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises, John Ruggie. Following the release of the above-mentioned report, "Guiding Principles on Business and Human Rights" were submitted to, and endorsed by, the United Nations Human Rights Council in 2011.		
JP				(Comment on Q2.1) JIS Z 26000 was established in March 2012 as a national standard. The body of JIS Z 26000 is identical to that of the ISO 26000 standard, yet four additional initiatives and tools being widely used were added to the national standard in the form of Annex JA, titled "Examples of additional initiatives and tools regarding social responsibility". "Explanatory Note" was prepared and included in the back of the standard.		

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ISO electronic balloting commenting template/version 2001-10

| Template for comments and secretariat observations | | Date: 17-3-2014 | Document: **ISO 26000** |

1	2	(3)	4	5	(6)	(7)
MB[1]	Clause No./ Subclause No./ Annex (e.g. 3.1)	Paragraph/ Figure/Table/ Note (e.g. Table 1)	Type of com-ment[2]	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
LB	Clause Number 5 and 7		te	Clause 5 and 7 does not include realistic approach to implement ISO 26000	Clause 5 and 7 should be reviewed in order to include approach based on scientific studies as shared value theory.	
LB	Clause 6.2.3.2		te	Core subject related to organizational governance is too general	Organizational governance core subject should be reviewed to insert common steps to be used during build an organizational governance based on SR principles	

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General comments to the ISO 26000:2010, Guidance on Social Responsibility

The National Mirror Committee on ISO 26000 (also known as the Technical Committee on Social Responsibility) has discussed on the systematic review of the published ISO 26000:2010 at its meeting in February 2014.

Result of Voting

The result of the voting among the stakeholders is for the standard to be revised/amended.

The following are the comments received from stakeholders who were for the revision/amendment of the standard.

Stakeholder	Remarks
SSRO	**2.11 international norms of behavior** Expectations of socially responsible organizational behavior 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 behavior evolve over time. More clarity to be given in the standard. International norms of behaviour tend to be interchanged with human rights issue. In the ISO workshop in 2012 in Geneva and in the training note, apartheid in South Africa is being given an example and international norms evolve over time. However, this example may not be relevant today. Another example is on child labor covered under human rights. **PROPOSAL** Introduce a Box in the standard to give more clarity to the understanding of international norms of behaviour. **2.12 Organization** Entity or group of people and facilities with an arrangement of responsibilities**, authorities** and relationships and identifiable objectives The word "authorities" in the definition limits the number of organization involved in social responsibility whereas the intention of the standard is to be applicable to all organizations. Organizations such as NGOs, what authorities do they have? **PROPOSAL** Change the word "authorities" to "legal standing" or possible deletion of the words with the purpose to give more clarity and get everybody on board of SR.

Government (Legal Office)	The revision/amendment should take into account the specific characteristics/norms/values that are peculiar to certain regions/countries which should also be recognized as part of the standard. For example, these peculiarities could be reflected in the differing values/norms that may be applicable in relation to the '*international norms of behaviour*' phrase that is often used in the standard. On this note, regardless of the claim of universality in such international norms, different communities and scholars around the world may not embrace nor accept such universality. This is evident through the non-ratifications of international treaties/conventions by certain countries.
Industry	From the Industry point of view, we should be asking, "What has changed since the publication of the ISO26000 Guidance Standards?" Frankly, nothing and in fact, all the views expressed at the last meeting in Copenhagen before the publication in November 2010 has not been included. From the industry point of view, changes or amendment in the standard should be deliberated by the PPO to cut off those weaknesses identified or to strengthen the text to prevent abuse and misuse. There have been so many circulations of such abuses and misuses over the last 3 years. At the mid-term review meeting in Geneva in November 2012, only case studies from the Industries and queries raised on what has been achieved by other stakeholders were discussed, no answers or solutions were provided by PPO for gaps in the documents which are opened to abuse.
Consumer	i) Current content falls short in providing clear examples such as 'Gap Analysis', some examples of how to address for example Human issues in conflict area, or addressing anti-competitive behaviour. **PROPOSAL** i) Include examples on prioritization of issues under the relevant core subjects ii) Need to communicate on how ISO 26000 relates to other initiatives and what the development and publication of the ISO 26000 seek to achieve. **PROPOSAL** Malaysian Association of Standards Users, NORMAPME (of the European Union), IISD etc have developed checklists and gap analysis. The ISO MENA projects have good case studies on GAP analysis and use of ISO 26000 to improve bottom line and corporate image and also address society and environmental issues – even in conflict areas. These can be considered if revision or amendments take place. iii) Not clear how ISO 26000 differs from all the other more popular CSR guides (such as UNGC, GRI, SA 8000 etc) and initiatives

	PROPOSAL Better communication on the differences between ISO 26000 and all other individual SR initiatives in the standard iv) Difficult to communicate and convince the advantage of applying ISO 26000 since it is NOT certifiable. **PROPOSAL** A brief write-up on the advantage in applying ISO 26000 is appreciated. **RECOMMENDATION TO ISO:** ISO should establish a micro-site (or something similar to the resource centre on Education on Standardization) to help in becoming an online helpdesk initiative. The above can also be used to house the web-base Annex

Template for comments and secretariat observations				Date: 2014-02-05		Document: **SR**	Project: ISO 26000

MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/ Table/	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
CH 01		7		Ge	Clause 7 is a part of the guideline which is not systematic and helpful related to the other parts. It describes elements for the integrations of SR in the organisation which are loosely related to management system elements. Much closer correlations seem to be helpful.	Revise clause 7 in a systematic way. Probably by using ISO Guide 83 (high level structure) Annex SL.	
CH 03		5		Ge	The content of Clause 5 is highly redundant as recognition of SR and the stakeholder inclusion is already mentioned in other clauses.	Clause 5 has to be omitted. Its contents to be re-distributed between Clause 4 and 7.	

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17 January 2014

Mr Rob Steele
Secretary-General
International Organization for Standardization
1, ch. de la Voie-Creuse
CP 56 - CH-1211 Geneva 20
Switzerland

Dear Mr Steele,

Re: Systematic review of ISO 26000

The International Organisation of Employers (IOE) has been actively involved in the development of ISO 26000 since the outset. Currently, the IOE is engaged in raising awareness, in facilitating the exchange of experiences of the guidance standard, and in providing information and advice on ISO 26000 to our 150 members around the world. Moreover, the IOE has been represented by Adam Greene (USCIB) in the ISO 26000 Post Publication Organization (PPO) Stakeholder Advisory Group. This role will now be taken over by Matthias Thorns, Senior Adviser at the IOE.

IOE members and their member companies appreciate ISO 26000 because:

- It is a <u>guidance</u> standard, and, as such, not subject to audit or certification;

- it reflects broad international consensus on the elements of social responsibility, drawn from authoritative international instruments;

- it serves as a good basis for cross-border discussions on social responsibility;

- it provides good orientation for starting a social responsibility journey;

- it contains a good basis for engaging in stakeholder dialogue and other external discussions;

- it is flexible: all kinds of users, not just companies, may draw upon as much or as little of the guidance as necessary to help inform their own social responsibility policies or practices.

In view of these positive experiences, the IOE strongly advocates maintaining ISO 26000 as its stands. Despite difficulties, particularly with regard to the misuse of ISO 26000 for certification, the length and complexity of the standard and the fact that the guidance is clearly oriented towards larger organisations, the IOE believes that ISO 26000 has the added value of guiding all kinds of organisation in their social responsibility. Any revision of ISO 26000 would break the hard-won consensus and greatly jeopardise its standing and impact.

The IOE believes however that the Systematic Review should be used to confirm the character of the ISO 26000 as a guidance standard, and to advocate for the preservation of its integrity. Moreover, as communicated to you earlier this year, the fact that the PPO for ISO 26000 is not properly structured, nor mandated to provide best guidance for the implementation of ISO 26000, has resulted in rather disappointing work outcomes. This reflects also on ISO. Thus, the Systematic Review should be used to improve the governance of the PPO. We are convinced that if the PPO were to be properly structured as a truly multi-stakeholder initiative and mandated, the full potential of ISO be maximised.

The IOE is committed to continuing working in close cooperation with ISO in the promotion of ISO 26000 and in addressing the issues arising from the Systematic Review. We would like to inform ISO member organisations as well as the ISO TMB of the IOE's position on this process.

Yours sincerely,
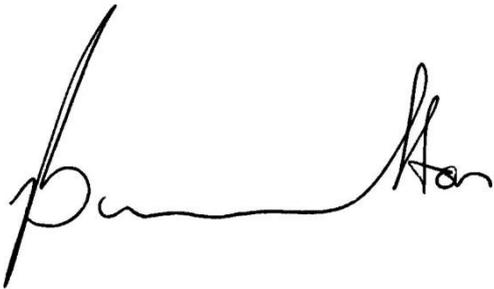
Brent H. Wilton
Secretary-General

La vision algérienne sur la responsabilité sociétale s'inscrit dans une perspective de performance et de progrès économique à court, moyen et long termes. Pour cela l'environnement et la situation de notre pays nous obligent à examiner la norme ISO 26000 sous trois aspects : réglementaire, religieux et culturel.

Si l'aspect réglementaire en ALGERIE ne s'oppose a aucun point de la norme par contre les aspects religion et culturel nous obligent a faire un peu plus d'efforts de vulgarisation et d'adaptation

Aspect	Religion	Culturel
Question centrale 2 : Droits de l'Homme		
Domaine d'action 1 : Devoir de vigilance	ok	Effort
Domaine d'action 2 : Situations présentant un risque pour les droits de l'Homme	ok	ok
Domaine d'action 3 : Prévention de la complicité	ok	Effort
Domaine d'action 4 : Remédier aux atteintes aux droits de l'Homme	ok	effort
Domaine d'action 5 : Discrimination et groupes vulnérables	Effort	effort
Domaine d'action 6 : Droits civils et politiques	ok	ok
Domaine d'action 7 : Droits économiques, sociaux et culturels	ok	ok
Domaine d'action 8 : Principes fondamentaux et droits au travail	ok	ok
Question centrale 3 : Relations et conditions de travail		
Domaine d'action 1 : Emploi et relations employeur/employé	ok	ok
Domaine d'action 2 : Conditions de travail et protection sociale	ok	ok
Domaine d'action 3 : Dialogue social	ok	ok
Domaine d'action 4 : Santé et sécurité au travail	ok	ok
Domaine d'action 5 : Développement du capital humain	ok	ok
Question centrale 4 : L'environnement		
Domaine d'action 1 : Prévention de la pollution	ok	Effort
Domaine d'action 2 : Utilisation durable des ressources	ok	Effort
Domaine d'action 3 : Atténuation des changements climatiques et adaptation	ok	Effort
Domaine d'action 4 : Protection de l'environnement, biodiversité et réhabilitation des habitats naturels	ok	ok
Question centrale 5 : Loyauté des pratiques		
Domaine d'action 1 : Lutte contre la corruption	ok	Effort
Domaine d'action 2 : Engagement politique responsable	Effort	Effort
Domaine d'action 3 : Concurrence loyale	Effort	Effort
Domaine d'action 4 : Promotion de la responsabilité sociétale dans la chaîne de valeur	Effort	Effort
Domaine d'action 5 : Respect des droits de propriété	ok	ok

Question centrale 6 : Questions relatives aux consommateurs		
Domaine d'action 1 : Pratiques loyales en matière de commercialisation, d'informations et de contrats	ok	ok
Domaine d'action 2 : Protection de la santé et de la sécurité des consommateurs	ok	ok
Domaine d'action 3 : Consommation durable	ok	Effort
Domaine d'action 4 : Service après-vente, assistance et résolution des réclamations et litiges pour les consommateurs	Effort	Effort
Domaine d'action 5 : Protection des données et de la vie privée des consommateurs	Effort	Effort
Domaine d'action 6 : Accès aux services essentiels	Effort	Effort
Domaine d'action 7 : Éducation et sensibilisation	ok	ok
Question centrale 7 : Communautés et développement local		
Domaine d'action 1 : Implication auprès des communautés	ok	ok
Domaine d'action 2 : Éducation et culture	ok	ok
Domaine d'action 3 : Création d'emplois et développement des compétences	ok	Effort
Domaine d'action 4 : Développement des technologies et accès à la technologie	Effort	Effort
Domaine d'action 5 : Création de richesses et de revenus	Effort	Effort
Domaine d'action 6 : La santé	ok	ok
Domaine d'action 7 : Investissement dans la société	ok	Effort