



Form 21: Result of Systematic Review of ISO deliverable

Date: July 20, 2017	ISO/TC Click here to enter text./SCClick here to enter text. N 66
Title of TC/SC concerned: ISO 26000 Post Publication Organization	

This document is to be completed by the committee secretariat and circulated within 6 months of the termination of the review period to (1) all P- and O-members, organizations and committees in liaison, (2) the ISO Central Secretariat, (3) the TC secretariat in the case of review in an SC.

Review: Start date: 2017-01-15 End date: 2017-06-05
Reference number and title of ISO deliverable: ISO 26000:2010 English title: Guidance on social responsibility French title: Lignes directrices relatives à la responsabilité sociétale

Results (the compilation of results is given as an annex)
The following criteria have been met: 1. A simple majority of voting P-members has proposed the following action: a <input type="checkbox"/> withdrawal b <input checked="" type="checkbox"/> revision/amendment c <input type="checkbox"/> confirmation 2. <input checked="" type="checkbox"/> It has been adopted/is intended to be adopted (with or without change) or is used by at least 5 countries

In the light of results, the following action is proposed and will be considered the committee decision unless objections are received within one month of circulation of this form:

Criteria 1 a met or criteria 2 not met:

withdrawal

Criteria 1 b & 2 met – see Note:

revision amendment minor revision (to be registered as a FDIS – stage 50.00)

Note: The choice between revision and amendment is essentially based on an assessment of whether or not the changes are limited (amendment) or if they require the redevelopment of the whole document (revision). To be determined by the committee secretariat. A minor revision may be selected if the proposed changes do not impact the technical content.

In the case of a Revision or an Amendment, the project is to be registered as:

A Working draft (WD – stage 20-00)

A Committee draft (CD – stage 30.00)

A Draft International Standard (DIS – stage 40.00)

A call for experts must be launched for revisions or amendments. However there is no minimum number of active P-members required.

The scope of the document is confirmed

Note: an expansion of scope will require a NWIP ballot and the completion of Form 4. See clause 2.3.1 of the [ISO/IEC Directives Part 1 and Consolidated ISO Supplement](#).

Proposed development track

18 months 24 months 36 months 48 months

Proposed Project Leader (name and email address):

[Click here to enter text.](#)

This proposal will be developed by:

An existing Working Group (please specify which one:

[Click here to enter text.](#))

A new Working Group (title:

[Click here to enter text.](#))

Note: establishment of a new WG must be approved by committee resolution

The TC/SC directly

Criteria 1c & 2, met: <input type="checkbox"/> Confirmation
For TS and PAS ONLY: <input type="checkbox"/> Conversion to an International Standard
<input type="checkbox"/> No final decision can yet be taken for the following reason(s) (indicate when decision is expected): <input checked="" type="checkbox"/> Other (Please describe, e.g. division into parts, combination with another IS, registration as a PWI) Revision exclusively limited to updating and aligning the current text in ISO 26000: 2010 with recent changes in international authoritative documents. It is also recommended that the following boundaries be set to the revision: <ul style="list-style-type: none"> · any changes shall be permitted only when having a clear connection to such international documents, and need to be fully justified and approved by the responsible committee; · any new recommendations need to be fully justified and approved by the responsible committee; · existing Recommendations should not be deleted, unless there is good justification and this is approved by the responsible committee; · maintain number and scope of principles, core subjects, issues and definitions; · reasonably maintain size and tone of the document; · if annexes are to be reviewed it should be in line with the existing criteria and procedures in ISO 26000:2010. International documents to be considered for this alignment should be a matter of consensus by the responsible committee at the beginning of the revision process, but would include in principle: The UN Guiding Principles for Business and Human Rights, UN SDGs as set out in resolutions A/RES/70/1 (Agenda 2030), The OECD Guidelines for Multinational Enterprises and the ILO Tripartite Declaration of Principles for Multinational Enterprises and Social Policy, and relevant ISO standards connected with to the core subjects of ISO 26000. Other relevant international documents to be referenced during the revision process other than these ones, can be included by the responsible committee, if necessary, under the criteria of clear consensus among its members. PPO urges ISO/TMB to decide that the revision process is carried out with at least as strong procedures and balanced stakeholder engagement and regional balance that characterized the development of ISO 26000:2010. This would greatly contribute to the continued legitimacy of the standard and the process.

Secretariat: ISO 26000 Post Publication Organization	Date: July 20, 2017	Signature of TC/SC Secretary: Tina Bohlin and Eduardo Campos de São Thiago
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Systematic Review voting result

Reference	ISO 26000:2010 (vers 2)	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	2017-01-15	End date	2017-06-05
Opened on	2017-01-15 00:41:26	Closed on	2017-06-07 01:55:16
Status	Closed		
Voting stage	Systematic review	Version number	2
Vote in parallel with			
Note			

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 to the International Standard or was it modified?
Q.4	If this International Standard has not been nationally adopted, is it applied or used in your country without national adoption or are products/processes/services used in your country based on this standard?
Q.5	Is this International Standard, or its national adoption, referenced in regulations in your country?
Q.6	In case the committee decides to Revise/Amend, will/are you committed to participate actively in the development of the project?

Votes by members												
Country	Member	Status	Confirm	Revise / Amend	With-draw	Abstain lack of consensus	Abstain lack of national expert input	Q.2	Q.3	Q.4	Q.5	Q.6
Argentina	IRAM	None	X					Yes	Identical		No	Yes (experts nominated)
Australia	SA	None					X	No		No	No	No
Austria	ASI	None		X				Yes	Identical		No	Yes (experts nominated)
Brazil	ABNT	None		X				Yes	Identical		No	Yes (experts nominated)
Canada	SCC	None		X				Yes	Identical		No	Yes (experts nominated)
Chile	INN	None					X	Yes	Identical		No	No

Votes by members												
Country	Member	Status	Confirm	Revise / Amend	Withdraw	Abstain lack of consensus	Abstain lack of national expert input	Q.2	Q.3	Q.4	Q.5	Q.6
China	SAC	None				X		No		No	No	No
Colombia	ICONTEC	None	X					No		Yes	No	Yes (experts nominated)
Costa Rica	INTECO	None	X					Yes	Identical		No	Yes (experts nominated)
Czech Republic	UNMZ	None	X					Yes	Identical		No	No
Denmark	DS	None		X				Yes	Identical		No	Yes (experts nominated)
Egypt	EOS	None		X				Yes	Identical		Yes	No
Finland	SFS	None		X				Yes	Identical		No	Yes (experts nominated)
France	AFNOR	None		X				Yes	Identical		No	Yes (experts nominated)
Germany	DIN	None	X					Yes	Identical		No	Yes (experts nominated)
Indonesia	BSN	None		X				Yes	Identical		No	No
Iran, Islamic Republic of	ISIRI	None				X		Yes	Modified		No	Yes (experts nominated)
Ireland	NSAI	None		X				Yes	Identical		No	Yes (experts nominated)
Japan	JISC	None	X					Yes	Identical		No	Yes (experts nominated)
Netherlands	NEN	None	X					Yes	Identical		Yes	Yes (experts nominated)
Norway	SN	None	X					Yes	Identical		No	No
Portugal	IPQ	None	X					Yes	Identical		No	Yes (experts nominated)
Russian Federation	GOST R	None					X	No		No	No	No
South Africa	SABS	None	X					Yes	Identical		Yes	No
Spain	UNE	None				X		Yes	Identical		No	Yes (experts nominated)
Sweden	SIS	None		X				Yes	Identical		No	Yes (experts nominated)
Switzerland	SNV	None					X	Yes	Identical		No	No
Thailand	TISI	None		X				Yes	Identical		Yes	No
United Kingdom	BSI	None		X				Yes	Identical		Yes	Yes (experts nominated)
United States	ANSI	None	X					Yes	Identical		No	No

P-Members TOTALS										
Total of P-Members voting (*) : 0										
Confirm : 0	0	0	0	0	0	0 Yes 0 No	0 Identical 0 Modified	0 Yes 0 No	0 Yes 0 No	0 Yes 0 No
Revise / Amend : 0										
Withdraw : 0										
TOTALS	11	12	0	3	4	26 Yes 4 No	25 Identical 1 Modified	1 Yes 3 No	5 Yes 25 No	18 Yes 12 No

(*): P-Members having abstained are not counted

Answers to Q.1: "Recommended action" (all votes)

0 x	Withdraw	
12 x	Revise / Amend	Austria (ASI) Brazil (ABNT) Canada (SCC) Denmark (DS) Egypt (EOS) Finland (SFS) France (AFNOR) Indonesia (BSN) Ireland (NSAI) Sweden (SIS) Thailand (TISI) United Kingdom (BSI)
11 x	Confirm	Argentina (IRAM) Colombia (ICONTEC) Costa Rica (INTECO) Czech Republic (UNMZ) Germany (DIN) Japan (JISC) Netherlands (NEN) Norway (SN) Portugal (IPQ) South Africa (SABS) United States (ANSI)
3 x	Abstain (consensus)	China (SAC) Iran, Islamic Republic of (ISIRI) Spain (UNE)
4 x	Abstain (expertise)	Australia (SA) Chile (INN) Russian Federation (GOST R) Switzerland (SNV)

Comments

Argentina (IRAM) Santella, Mabel Mrs	<ol style="list-style-type: none"> 1. It is a recent and successful standardization experience in a complex and cross-cutting field 2. Since 2010, in the world there have been no significant conceptual changes in the field of social responsibility that justify revising ISO 26000: 2010 3. From the current degree of maturity in the use of ISO 26000: 2010 there is no need to make any changes 4. The risk that it will NOT be possible to match the legitimacy of the ISO 26000: 2010 study process - participating countries, represented stakeholders, number and characteristics of the liaison organizations involved, active national mirror committees- discourages the idea of revising it 5. The development in different countries of mechanisms for the partial implementation of ISO 26000: 2010 ratifies the importance of maintaining this framework unchanged. Specifically, IRAM has published in 2016 a referential specification for the identification and involvement with stakeholders and is currently developing other standards
Austria (ASI) Koellner, Gabriele Mrs	see comments
Brazil (ABNT) Caetano, Brian Mr	This Standard was drafted in the early of 2010 and the new trends is social responsibility should be addressed. The Annex A summarizes important details of many initiatives on SR and some of them have been revised, withdrawn and new initiatives has been developed as well.
Canada (SCC) Ersoy, Suzanna Mrs	We recommend that a revision/Amendment process be started by 2019. The standard has been applied and used or tied into to other standards and initiatives. These have now started to become part of how we think and act. Accordingly there are items for consideration that can be collected to allow for a review. The review should look at what has changed in the overall context and what has been found to be unclear. Revisions may be minor or limited but the first step is to collect the information.
Denmark (DS) Goor, Marianne Mrs	The Sustainable Development Goals should be included in ISO 26000
Egypt (EOS) El-Sersawy, Reem Ms.	The attached file includes all areas that Egypt proposed to be considered while revising the International Standard.

Answers to Q.1: "Recommended action" (all votes)	
Comments	
Finland (SFS) Vahtila, Susanna Mrs	In our view, the scope of ISO 26000 is still valid. ISO 26000 should be revised and updated to maintain its market relevance and usefulness and to meet today's requirements and future challenges. This would further enhance the global implementation of ISO 26000.
France (AFNOR) Museux, Hervé M.	See enclosed document
Indonesia (BSN) Sagala, Konny Mrs	The implementation of ISO 26000 so far is ineffective and less widely because its considered only as guide, even some organizations only use several parts of ISO 26000 standard according to their interest not using overall of ISO 26000. Because this standard is not a requirement, therefore the application is very varied. It is proposed to revised as a Management System Standard (MSS) in order to be easily integrated with other management system standards.
Ireland (NSAI) Ryan, Victoria Ms	The standard needs to be reviewed as it is 7 years since its first publication and there have been other developments that should be referenced and included in any revision of the standard such as the Sustainable Development Goals. ISO 26000 should be revised to align with relevant global application initiatives such as the Sustainable Development Goal or SDG's. Also there are new standards developed that should also be referenced in an revision such as ISO 20400 Sustainable procurement Another consideration that should be reviewed is whether to move from guidance to a requirements standard. i.e. certification. Nationally there is a "business working responsible mark" that is based on ISO 26000 in operation. This is where companies are awarded the mark based on a self-assessment model followed up by third party verification of the assessment. The awarding of such a mark has been viewed favourable by many of the participating organizations as it gives them a chance to demonstrate what steps they are taking to becoming more Social Responsible. However further market research is needed to determine if all players would view certification favourably. There is no clear answer regarding the support to move from guidance to certification for SR but in preparation any revision proposal consideration should be given to how supportive the market would be to a move in this direction. In particular SME's may view a move to certification as more burdensome and indeed another hurdle that they have to meet in order to get business or meet supply chain demands.
Japan (JISC) Matsumoto, Mitsuo Mr	Given the recent several relevant activities such as Sustainable Development Goals (SDGs) and Paris Agreement, we expect ISO to take appropriate action to promote ISO 26000:2010 to the society.
Netherlands (NEN) Bijl, Pim Mr.	The Netherlands would like to confirm ISO 26000. However it insists that, in order to stay up to date with developments a separate document will be developed with a link to the current OECD guidelines for multinational enterprises from 2011 and the SDGs (Sustainable Development Goals).
Sweden (SIS) Berglund, Susanna Mrs	ISO 26000:2010 needs to be updated with respect to new international documents on for example human rights, labor, consumer rights, environment and anti-corruption, such as UN Sustainable Development Goals. The core subject governance needs to be improved, and several redundant texts need to be improved. Also, since the publication of ISO 26000:2010 numerous new ISO standards closely connected with and/or inspired by ISO 26000 have been published and this needs to be reflected in a new, revised edition. Also, terminology needs to be updated. If work on a revised edition will start, Sweden requests that the process of work shall be at least as inclusive as it was during the work on the first edition of ISO 26000:2010.
Thailand (TISI) Saingam, Bhornthip Ms	As attached
United Kingdom (BSI) International, Policy Mr	ISO 26000:2010 should be amended to address social responsibility issues that have gained more prominence since 2010 ISO 26000:2010 should be amended to incorporate a methodology for capturing new social responsibility issues as they arise. ISO 26000:2010 should be amended to make it shorter and more useable, possibly by removing examples from the main text and adding sector-based examples in an Annex.

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?" (all votes)	
26 x Yes	Argentina (IRAM) Austria (ASI) Brazil (ABNT) Canada (SCC) Chile (INN) Costa Rica (INTECO) Czech Republic (UNMZ) Denmark (DS) Egypt (EOS) Finland (SFS) France (AFNOR) Germany (DIN) Indonesia (BSN) Iran, Islamic Republic of (ISIRI) Ireland (NSAI) Japan (JISC) Netherlands (NEN) Norway (SN) Portugal (IPQ) South Africa (SABS) Spain

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?" (all votes)

26 x Yes	(UNE) Sweden (SIS) Switzerland (SNV) Thailand (TISI) United Kingdom (BSI) United States (ANSI)
	Australia (SA) China (SAC) Colombia (ICONTEC) Russian Federation (GOST R)

Comments

Argentina (IRAM) Santella, Mabel Mrs	IRAM-ISO 26000:2010 – Guía de responsabilidad social
Australia (SA) Anderson, John Mr	No comment.
Austria (ASI) Koellner, Gabriele Mrs	ONR ISO 26000:2011 01 01
Brazil (ABNT) Caetano, Brian Mr	ABNT NBR ISO 26000:2010
Canada (SCC) Ersoy, Suzanna Mrs	CSA ISO 26000 :2010
Chile (INN) Arredondo, José Mr	NCh-ISO26000
China (SAC) CHONG, LI Mr	We didn't get the information from our National Mirror committee for the question.
Colombia (ICONTEC) Rodriguez, Consuelo	Has not been adopted because there is a national document. However, in the future it could be adopted.
Costa Rica (INTECO) Rodriguez, Alexandra Ms	We have adopted it as a national standard INTE/ISO 26000:2010
Czech Republic (UNMZ) Kuklova, Lydie Mrs.	CSN ISO 26000:2011
Denmark (DS) Goor, Marianne Mrs	DS/ISO 26000:2010
Egypt (EOS) El-Sersawy, Reem Ms.	<ul style="list-style-type: none"> •ES 7055-1/2009(Terms and Definitions) •ES 7575/2013 (Guidance on Social Responsibility)
Finland (SFS) Vahtila, Susanna Mrs	SFS-ISO 2000:2010 (fi/en) Yhteiskuntavastuuopas/Guidance on social responsibility.
France (AFNOR) Museux, Hervé M.	NF ISO 26000:2010
Germany (DIN) Committee Service Centre, DIN -	DIN ISO 26000
Indonesia (BSN) Sagala, Konny Mrs	SNI ISO 26000: 2013
Iran, Islamic Republic of (ISIRI) Ghasemi, Elham Mrs.	The national standard is under development
Ireland (NSAI) Ryan, Victoria Ms	I.S. ISO 26000 2010
Japan (JISC) Matsumoto, Mitsuo Mr	We have adopted as national standard.
Netherlands (NEN) Bijl, Pim Mr.	AS NEN-ISO 26000
Norway (SN) Lund, Frode Mr.	NS-ISO 26000:2010
Portugal (IPQ) Isidoro, Alexandra Mrs	NP ISO 26000:2010
Russian Federation (GOST R) Poluektova, Olga Ms	Due to lack of interest from experts

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?" (all votes)	
Comments	
South Africa (SABS) Thibedi, Neo Ms	SANS 26000:2010
Spain (UNE) Encabo, Elena Ms	UNE-ISO 26000:2012
Sweden (SIS) Berglund, Susanna Mrs	SS-ISO 26000:2010
Switzerland (SNV) Gontovas, Monica Mrs	SNR ISO 26000:2011
Thailand (TISI) Saingam, Bhornthip Ms	TIS 26000-2553 (2010) Guidance on social responsibility.
United Kingdom (BSI) International, Policy Mr	ISO 26000:2010
United States (ANSI) Team, ANSI ISO	ANSI/ASQ/ISO 26000-2010

Answers to Q.3: "Is the national publication identical to the International Standard or was it modified?" (all votes)	
25 x Identical	Argentina (IRAM) Austria (ASI) Brazil (ABNT) Canada (SCC) Chile (INN) Costa Rica (INTECO) Czech Republic (UNMZ) Denmark (DS) Egypt (EOS) Finland (SFS) France (AFNOR) Germany (DIN) Indonesia (BSN) Ireland (NSAI) Japan (JISC) Netherlands (NEN) Norway (SN) Portugal (IPQ) South Africa (SABS) Spain (UNE) Sweden (SIS) Switzerland (SNV) Thailand (TISI) United Kingdom (BSI) United States (ANSI)
1 x Modified	Iran, Islamic Republic of (ISIRI)
Comments	
Iran, Islamic Republic of (ISIRI) Ghasemi, Elham Mrs.	Due to National laws

Answers to Q.4: "If this International Standard has not been nationally adopted, is it applied or used in your country without national adoption or are products/processes/services used in your country based on this standard?" (all votes)	
1 x Yes	Colombia (ICONTEC)
3 x No	Australia (SA) China (SAC) Russian Federation (GOST R)
Comments	
Colombia (ICONTEC) Rodriguez, Consuelo	Some organization apply ISO 26000

Answers to Q.5: "Is this International Standard, or its national adoption, referenced in regulations in your country?" (all votes)	
5 x Yes	Egypt (EOS) Netherlands (NEN) South Africa (SABS) Thailand (TISI) United Kingdom (BSI)
25 x No	Argentina (IRAM) Australia (SA) Austria (ASI) Brazil (ABNT) Canada (SCC) Chile (INN) China (SAC) Colombia (ICONTEC) Costa Rica (INTECO) Czech Republic (UNMZ) Denmark (DS) Finland (SFS) France (AFNOR) Germany (DIN) Indonesia (BSN) Iran, Islamic Republic of (ISIRI) Ireland (NSAI) Japan (JISC) Norway (SN) Portugal (IPQ) Russian Federation (GOST R) Spain (UNE) Sweden (SIS) Switzerland (SNV) United States (ANSI)
Comments	
Egypt (EOS) El-Sersawy, Reem Ms.	The last update of the Egyptian Constitution includes some articles that focus on of principles and practices of Social Responsibility.
Netherlands (NEN) Bijl, Pim Mr.	Policy document "Maatschappelijk verantwoord ondernemen loont" (2013) that regcognises ISO

Answers to Q.5: "Is this International Standard, or its national adoption, referenced in regulations in your country?" (all votes)	
Comments	
Netherlands (NEN) Bijl, Pim Mr.	26000 as a tool to implement the OECD Guidelines EU directive on non-financial reporting (2014/95/EU) was adopted in the Netherlands in 2016
South Africa (SABS) Thibedi, Neo Ms	It is a voluntary standard and not regulated
Thailand (TISI) Saingam, Bhornthip Ms	This standard is referenced in regulations in our country. (Department of Industrial works, Ministry of Industry, Thailand)
United Kingdom (BSI) International, Policy Mr	ISO 26000 is referenced in <i>Directive 2014/95/EU</i> , transposed into UK law by <i>The Companies, Partnerships and Groups (Accounts and Non-Financial Reporting) Regulations 2016</i>

Answers to Q.6: "In case the committee decides to Revise/Amend, will/are you committed to participate actively in the development of the project?" (all votes)	
18 x Yes	Argentina (IRAM) Austria (ASI) Brazil (ABNT) Canada (SCC) Colombia (ICONTEC) Costa Rica (INTECO) Denmark (DS) Finland (SFS) France (AFNOR) Germany (DIN) Iran, Islamic Republic of (ISIRI) Ireland (NSAI) Japan (JISC) Netherlands (NEN) Portugal (IPQ) Spain (UNE) Sweden (SIS) United Kingdom (BSI)
12 x No	Australia (SA) Chile (INN) China (SAC) Czech Republic (UNMZ) Egypt (EOS) Indonesia (BSN) Norway (SN) Russian Federation (GOST R) South Africa (SABS) Switzerland (SNV) Thailand (TISI) United States (ANSI)
Comments	
Argentina (IRAM) Santella, Mabel Mrs	Adriana Rosenfeld - arosenfeld@proiap.org
Austria (ASI) Koellner, Gabriele Mrs	Austrian committee 251
Brazil (ABNT) Caetano, Brian Mr	José Salvador da Silva Filho Dilma Pimentel Note: This is a preliminary list.
Canada (SCC) Ersoy, Suzanna Mrs	Pierre L'Esperance - plesperance@qualiso.com David Simpson - david@interpraxis.com
Colombia (ICONTEC) Rodriguez, Consuelo	Adriana Alonso, aalonso@icontec.org
Costa Rica (INTECO) Rodriguez, Alexandra Ms	Alexandra RODRIGUEZ V
Denmark (DS) Goor, Marianne Mrs	Josefin Hörnquist
Finland (SFS) Vahtila, Susanna Mrs	To be decided.
France (AFNOR) Museux, Hervé M.	Names of experts nominated: To be confirmed
Germany (DIN) Committee Service Centre, DIN -	Names not known until now.
Iran, Islamic Republic of (ISIRI) Ghasemi, Elham Mrs.	experts will be nominated later
Ireland (NSAI) Ryan, Victoria Ms	Linda Hendy NSAI
Japan (JISC) Matsumoto, Mitsuo Mr	We will participate actively, but we are considering whom we will dispatch as an expert.
Netherlands (NEN) Bijl, Pim Mr.	Will be nominated at a later stage

Answers to Q.6: "In case the committee decides to Revise/Amend, will/are you committed to participate actively in the development of the project?" (all votes)

Comments	
Portugal (IPQ) Isidoro, Alexandra Mrs	Ms Anabela Ribeiro anabelaribeiro@apee.pt
Spain (UNE) Encabo, Elena Ms	Marta Fernández (mafernandez@une.org)
Sweden (SIS) Berglund, Susanna Mrs	Reino Fridh, reino.fridh@sensus.se Benny Wieweg, benny.wieweg@live.se Daniel Steinholtz, daniel@allies.se Hans von Axelson, hans.von.axelson@mfd.se Jakub Srebro, srebrojakub@gmail.com Johan Genneby, johan.genneby@beyondintent.se Jonas Denvall, jonas@arkatay.com Magnus Pedersen, magnus.pedersen@swedac.se Staffan Söderberg, staffan.soderberg@amap.se
United Kingdom (BSI) International, Policy Mr	Adrian Henriques adrian@henriques.info Miles Watkins watkinsm@bre.co.uk Ruth Hilary ruth@corporatesustainability.co.uk

Comment files from voters	
Austria (ASI) Koellner, Gabriele Mrs	See linked comment file: <i>ISO 26000 2010 (vers 2) ASI.docx</i> (access restricted to ballot audience)
Egypt (EOS) El-Sersawy, Reem Ms.	See linked comment file: <i>ISO 26000 2010 (vers 2) EOS.doc</i> (access restricted to ballot audience)
France (AFNOR) Museux, Hervé M.	See linked comment file: <i>ISO 26000 2010 (vers 2) AFNOR.docx</i> (access restricted to ballot audience)
Germany (DIN) Committee Service Centre, DIN -	See linked comment file: <i>ISO 26000 2010 (vers 2) DIN.doc</i> (access restricted to ballot audience)
Iran, Islamic Republic of (ISIRI) Ghasemi, Elham Mrs.	See linked comment file: <i>ISO 26000 2010 (vers 2) ISIRI.doc</i> (access restricted to ballot audience)
Spain (UNE) Encabo, Elena Ms	See linked comment file: <i>ISO 26000 2010 (vers 2) UNE.doc</i> (access restricted to ballot audience)
Sweden (SIS) Berglund, Susanna Mrs	See linked comment file: <i>ISO 26000 2010 (vers 2) SIS.docx</i> (access restricted to ballot audience)
Thailand (TISI) Saingam, Bhornthip Ms	See linked comment file: <i>ISO 26000 2010 (vers 2) TISI.doc</i> (access restricted to ballot audience)

Template for comments and secretariat observations

Date:2017-06-07

Document:

Project:

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	Observations of the secretariat
FR 001				te	<p>Improve accessibility of ISO 26000 by proposing an executive summary that would include:</p> <ul style="list-style-type: none"> - Position of ISO 26000 in relation to the main international documents, in particular those published since 2010 by the UN, OECD, ILO, etc. ; - 7 principles of social responsibility ; - 2 fundamental practices of social responsibility ; - 7 core subjects and 36 issues ; - Implementation of ISO 26000. 		
FR 002				te	Maintain the 7 principles and 7 core subjects of social responsibility, but open up the possibility to revise/complete the issues		
FR 003				te	Complete the core subject "Organizational governance" with the additional issues as those proposed in the French standard FD X30-031 " <i>Governance and Social Responsibility - ISO 26000</i> "		
FR 004				te	Promote materiality analysis as proposed, for example, in the French standard NF X30-029 " <i>Social responsibility - Materiality analysis - Prioritization of issues and stakeholders according to the guidelines of ISO 26000</i> "		
FR 005				te	Promote analysis of risks and opportunities for organization, its stakeholders, as well as for society and environment		
FR 006				te	Ensure that issues related to health and safety are sufficiently treated within different issues of ISO 26000, including individual and collective		

1 **MB** = Member body / **NC** = National Committee (enter the ISO 3166 two-letter country code, e.g. CN for China; comments from the ISO/CS editing unit are identified by **)

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

Template for comments and secretariat observations

Date:2017-06-07

Document:

Project:

MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	Observations of the secretariat
					prevention		
FR 007				te	Ensure that issues related to different economic models (social and solidarity economy, circular economy, digital economy, etc.) will be addressed within different issues of ISO 26000		
FR 008				te	Ensure that issues related to the overall performance of the organization (economic, social, societal and environmental) are sufficiently addressed within different issues of ISO 26000		
FR 009				te	Ensure that issues related to contribution to the common good are sufficiently addressed within different issues of ISO 26000		
FR 010				te	Ensure that tax issues will be addressed		
FR 011				te	Ensure that consumers issues integrate the concepts of sobriety, combating over-consumption, addiction and over-indebtedness.		
FR 012				te	Revise clause 7 in order to make it more operational, in particular with regard to implementation, credibility (for example, using the French standard XP X30-027 " <i>Social responsibility - Giving credibility to an ISO 26000-based social responsibility approach</i> "), principle of impact measurement and communication		
FR 013					Update annexes and facilitate their update in the future		
AT 014					Integrate UN Sustainable Development Goals, need to specify Subclause 6.2 on Governance, streamline the text to improve legibility, include references to the latest ISO standards on Corporate Governance; Austrian committee 251 is committed to participate in the revision.		

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DE 015				ge	According to the standard process for Systematic Review at ISO, the next review should be carried out in 5 years.	Next Systematic Review in 2022.	
EOS/ eg 016				ge	Make ISO 26000 shorter and easier to read/use by for example SMEs and NGOs, without diminishing the guidance provided.	Decrease duplicate texts, e.g. on sphere Influence.	
EOS/ eg 017				te	Improve guidance on risk management.	Consider connection to ISO 31000	
EOS/ eg 018				te	Include guidance for organization during times of war/conflict.		
EOS/ eg 019				te	Improve guidance on economic issues and how it connects to social responsibility.	Introduce the economic issue in each relevant question, for example relocation taxes, quality, economic interests of internal and external stakeholders, taking into account short term and long term impacts.	
EOS/ eg 020				te	Improve guidance on how to measure impacts.	Consider including information on indicators and how to measure the impacts and values of environmental and social issues.	
EOS/ eg				te	Improve guidance on links between the standard and relevant sustainable	Consider having linkage documents in annex necessary in the text of the	

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021					development initiatives.	standard.	
IR13 022				ge	The Social responsibility of organizations to correct and legally use the natural and national resources.		
IR14 023				ge	The Social responsibility of organizations to remove the negative environmental consequences of wars especially that these organizations have been involved in.		
IR15 024				ge	The Social responsibility of organizations to provide medicine during sanctions.		
IR16 025				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 026				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		
IR18 027				te	several weak definitions	It seems to rework at least these definitions: organization, stakeholder, social responsibility and international norms of behaviour	
SE 028					ISO 26000:2010 needs to be updated with respect to new international documents on for example human rights, labor, consumer rights, environment and anti-corruption, such as UN Sustainable Development Goals. The core subject governance needs to be improved, and several redundant texts		

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					<p>need to be improved. Also, since the publication of ISO 26000:2010 numerous new ISO standards closely connected with and/or inspired by ISO 26000 have been published and this needs to be reflected in a new, revised edition. Also, terminology needs to be updated. If work on a revised edition will start, Sweden requests that the process of work shall be at least as inclusive as it was during the work on the first edition of ISO 26000:2010.</p>		
ES 029				GE	<p>There is not a national position on the systematic review of ISO 26000.</p> <p>Some of the SSRO group think that the standards should be revised relating to:</p> <ul style="list-style-type: none"> • Alignment with the Sustainable Development Goals. • Adding a new issue: fair tax payments (similar to the OECD). • Improving Due diligence guidance (also align with new OECD Due Diligence guidance). • Alignment with ISO High Level Structure (using the Swedish IWA proposal). • UN Guiding Principles on Business and Human Rights. <p>Some members from NGO group suggest the inclusion of:</p> <ul style="list-style-type: none"> • verifiable measures should be included • extension should be reduced 		

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TH 030		03.02	Para 3	ge	The recent trends in social responsibility should be updated and in line with the global trends e.g. the Sustainable Development Goals (SDGs), a UN initiative.		
IR11 031		06.02.3.2		ge	(including women and racial and ethnic groups	This part should be omitted	
TH 032		06.03.10.3	Para 5	te	In Thai law, the minimum age for admission to employment for regular work must be not less than 15 years and 14 years for light work.	We propose to add the following sentence below the Table. “The minimum age for child employment given in the Table should be applied in accordance with the national law.”	
IR1 033		06.03.2.2		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 034		06.03.2.2		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	This part should be omitted	

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					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.		
IR3 035		06.03.2.2		ge	rights holders and those with the potential to have an impact on them	This part should be replaced with: their employees	
IR4 036		06.03.3.1		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 037		06.03.4.2		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 038		06.03.5.1		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 039		06.03.5.1		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	Because of not being legally clear and correct, we propose the omission of the part.	

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					<p>human rights.</p> <p>–□ Beneficial complicity This involves an organization or subsidiaries benefiting directly from human rights abuses committed by someone else. 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.</p> <p>–□ 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.</p>		
IR8 040		06.03.5.2		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 041		06.03.5.2		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 042		06.03.5.2		ge	<p>–□ not provide goods or services to an entity that uses them to carry out human rights abuses;</p> <p>–□ not enter into a formal or informal partnership or contractual relationship with a partner that commits human rights abuses in the context of the partnership or in the execution of the contracted</p>	Because of not having a source of judgment, these two obligations should be deleted	

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					work;		
IR12 043		06.03.7.2		ge	If this is not successful it should reconsider its relations with such organizations	This part should be omitted	
IR19 044		06.04.6.2	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.	
IR 20 045		06.08.2.2		ge	In any community involvement and participation, it's very important that precise intended impacts to be defined and assessed. For example, by participating in education initiatives, literacy improvement among target group is a meaningful impact rather than number of classes held or number of schools built. It seems that it's worthwhile to clarify and emphasize the importance of defining precise right goals for community involvement programs and assessing intended result.	It should be considered and integrated in the text	
IR 21 046		06.08.2.2		ge	It's suggested that any organization develop a community involvement reference document internally in which fields of participation, ways of community support, roles of engaged parties, involvement goals and expected results, mechanisms for enhancing stakeholder approach and etc., are determined. It seems that it makes community involvement more effective, systematic and objective. Also, it helps to make balance between various interests and expectations of stakeholders and those of organization.	It should be considered and integrated in the text	
EOS/ eg 047		Annex (A)		te	Improve guidance on the new tools and initiatives that could strengthen the guidance.	Consider updating Annex A and include guidance where necessary in the text of the standard Such new initiatives could for example be	

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						creating shared value, circular economy, social entrepreneurship, and the post-2015 Development Agenda (the new UN Sustainable Development Goals).	
EOS/ eg 048		Annex (A) and Bibliography		te	Update list of voluntary initiatives and the bibliography.	Consider developing an online annex.	
EOS/ eg 049		Clause 4 Sub clause 4.07		te	Improve guidance on how to understand and apply international norms of behavior.		
EOS/ eg 050		Clause 5 Sub clauses 5.02& (5.2.2)		te	Improve guidance on how to identify and work on relevant, significant and prioritized issues.	Consider local and global priorities that are of general interest.	
EOS/ eg 051		Clause 6 Sub clause (6.02)		te	Improve guidance on organizational governance.	Explain the links between the different components of organizational governance, with management system and to quality management.	
EOS/ eg 052		Clause 6 Sub clause 6.04.4		te	Improve guidance on health.	Consider, for example, ergonomics.	

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EOS/ eg 053		Clause 6 Sub clauses 6.05 & 6.5.3		te	Prevention of pollution" is an instrument Improving the environmental quality. The prevention of pollution isn't enough particularly in the field of water since the organization may discharge fresh unpolluted wastewater into saline water which changes the quality of Surroundings. So, as the prevention of pollution is part of improving the environmental quality, it is suggested to add "improvement of the environmental quality" beside the "prevention of Pollution".	Adding "improvement of the environmental quality" beside the "prevention of pollution.	
EOS/ eg 054		Clause 7		te	revise clause 7 in order to better guide users that are affected by the new ISO structure for management systems.		
EOS/ eg 055		Clause7 Sub clause 7.05		te	Improve guidance of how to communicate use of ISO 26000.	Including self-assessment.	

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