



Implementation of ISO 26000 in China and Nigeria - Contrasting Approaches

Development and Implementation of ISO 26000 in China

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1. The Transformation of ISO 26000 in Social Responsibility Standards

ISO 26000 have been transformed into 3 Chinese national-level standards in 2015 and become the important guidance of China's social responsibility standards from different levels.

International Standards

3 National-level Standards

Important reference of the Standards released from different levels, such as ministries, industry associations, local governments.

ISO 26000: 2010 Guidance on social responsibility

IWA 26:2017 Using ISO 26000:2010 in management systems

GB/T 36000-2015 Guidance on social responsibility

GB/T 36001-2015 Guidance on social responsibility reporting

GB/T 36002-2015 Guidance on classifying social responsibility performance

GB/T 39653-2020 Using GB/T 36000 in management systems

GB/T 39604-2020 Social responsibility management systems-Requirements with guidance for use

1. The Transformation of ISO 26000 in Social Responsibility Standards

- Social responsibility-related standards/guidelines formulated in recent years with reference to ISO 26000/GB 36000/GB 36001/GB 36002

Standards
from
ministries

- SJT16000-2016 Guidance on social responsibility of **information and communication technology industry (2016)**
- 2019-0700T-QB Corporate Social Responsibility Guide for **Light Industry (2019)**
- 2020-04107-QB Guidance on the implementation of social responsibility for **food industry (2020)**
- YD/T 3836-2021 The corporate social responsibility in information and communication industry management systems--Requirements (2021)

Standards
from groups
and
associations

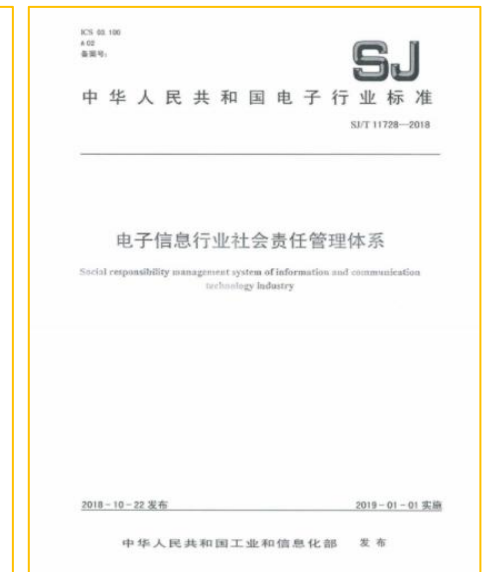
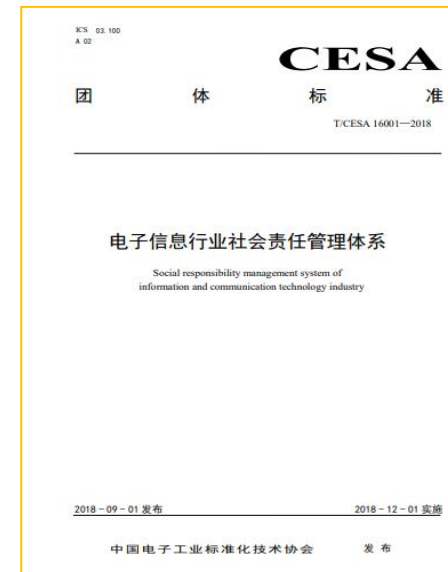
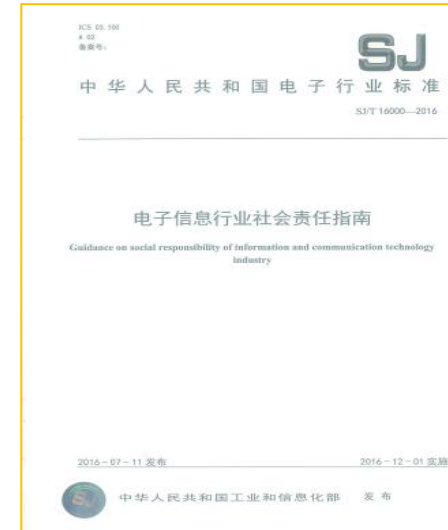
- T31/01001-G001-2014 Guideline on Corporate Social Responsibility (2014)
- RHB901-2016 Guidance on social responsibility of **Dairy Industry (2016)**
- T/CNFPIA 4001-2017 Guidance on social responsibility reporting for **forest products industry** enterprises of China (2017)
- T/WHQYLHH 1-2017 Guidance on social responsibility reporting (2017)
- T/CESA 16003-2017 Evaluation index system on social responsibility governance level of **information and communication technology industry (2017)**
- T/CCAS Guidance on social responsibility reporting **of cement enterprise (2018)**
- TCHINCA 1-2018 Guidelines **of sustainable infrastructure for Chinese international contractors (2018)**
- TCHINCA 2-2018 Guide on Social Responsibility for Chinese International Contractors (2018)
- T/CBJ 1301-2019 Guidance on Social Responsibility of **China Alcoholic Drinks Industry (2019)**
- T/CAEPI 20-2019 Guidance on social responsibility for **environmental protection enterprises (2019)**
- T/SUPTA 001-2019 Guidance on social responsibility **reporting of public traffic enterprise (2019)**
- T/ISC 0003-2020 Guidelines on compiling corporate social responsibility reports of **internet enterprises (2020)**
- T/JSAIE001-2020 Guidelines for CSR Standards for **the Steel Industry (Trial) (2020)**
- T/ISC 0010-2021 Social responsibility management system of **video game industry companies (2021)**
- T/CEC 459-2021 Implementation guide for social responsibility **of electric power enterprises (2021)**
- T/SZCSR 002-2021 Corporate Social Responsibility Evaluation Guide (2021)

Standards released by local
governments

- DB37/T 2403-2013 Implementation Guide for **Energy Management System for Thermal Power Enterprises (2013) (Shandong Province)**
- SZDB/Z 133—2015 Corporate Social Responsibility - Requirements (2015)(**Shenzhen City**)
- DB41/T 876-2020 Guidelines for **Private Enterprise Social Responsibility Evaluation (2020) (Henan Province)**
- DB11/T 1892-2021 Guidance for **event sustainability evaluation (2021)(北京)**

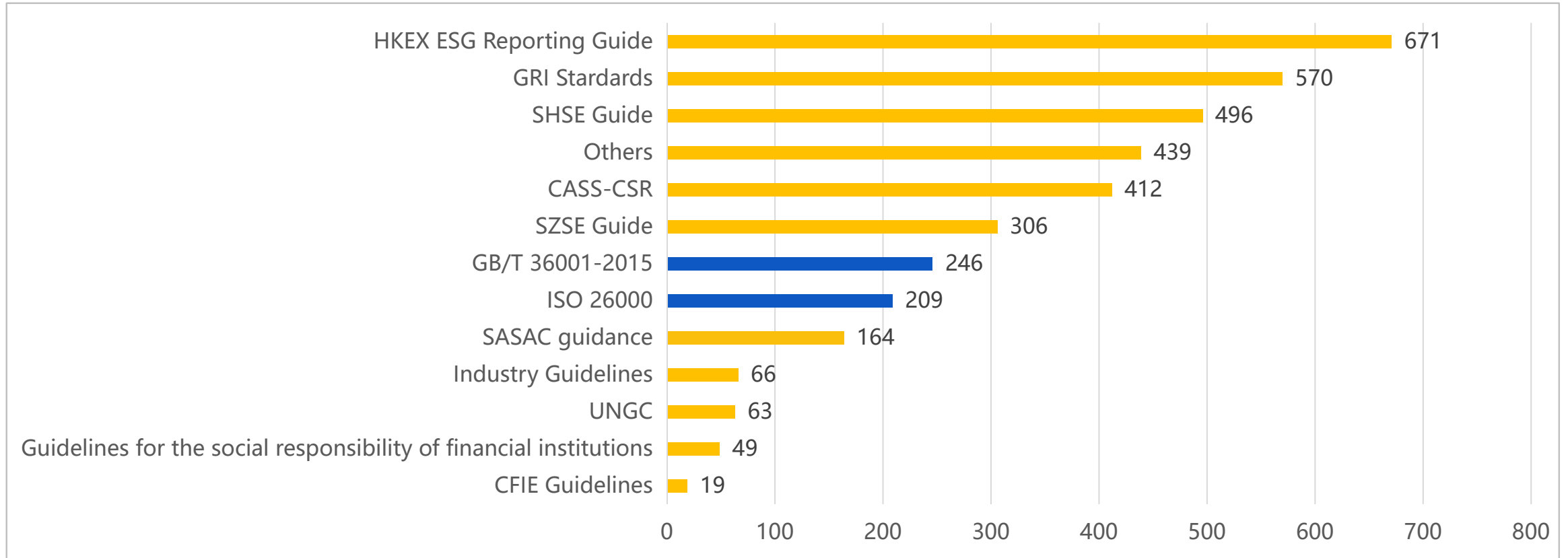
1. The Transformation of ISO 26000 in Social Responsibility Standards

- **Case: The information and communication technology industry has become a pioneer industry that applies ISO 26000/GB 36000 to promote the development of industry social responsibility.**
- In 2016, the Ministry of Industry and Information Technology issued SJ/T 16000-2016 **Guidelines on social responsibility of information and communication technology industry**;
- In 2017, the China Electronics Industry Standardization Technology Association formulated T/CESA 16003-2017 **Evaluation index system on social responsibility governance level of information and communication technology industry**;
- In 2018, T/CESA 16001-2018 **Social responsibility management system of information and communication technology industry** was released;
- In 2019, SJ/T 11728-2018 **Social responsibility management system of information and communication technology industry** was released.



2. The Application of ISO 26000 in Social Responsibility Disclosure

- The overall situation of CSR report with reference to international and national standards

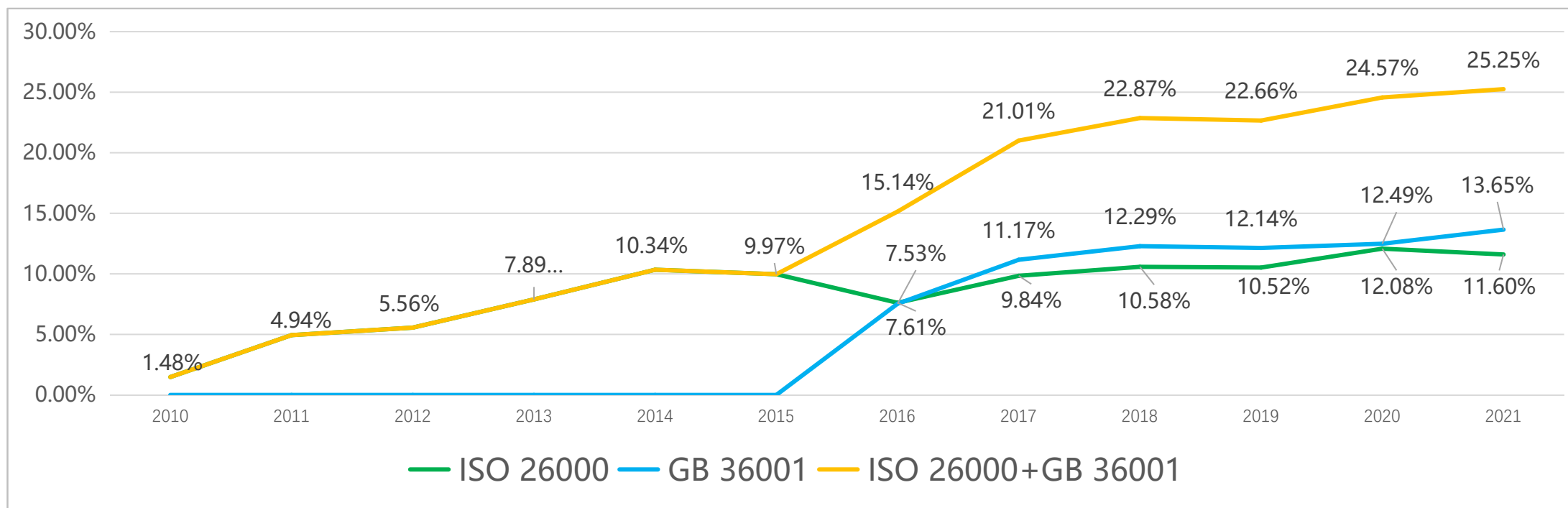


Reference basis for the preparation of enterprise reports in 2021

2. The Application of ISO 26000 in Social Responsibility Disclosure

- In 2021, about ¼ of China's social responsibility reports reference to ISO 26000 and GB 36001

In 2021, 11.6% of the reports based on ISO 26000 were compiled, a cumulative increase of 10.12% compared to 2010. Since the release of GB 36000 in 2015, the reports compiled with reference to GB 36000 has increased year by year.

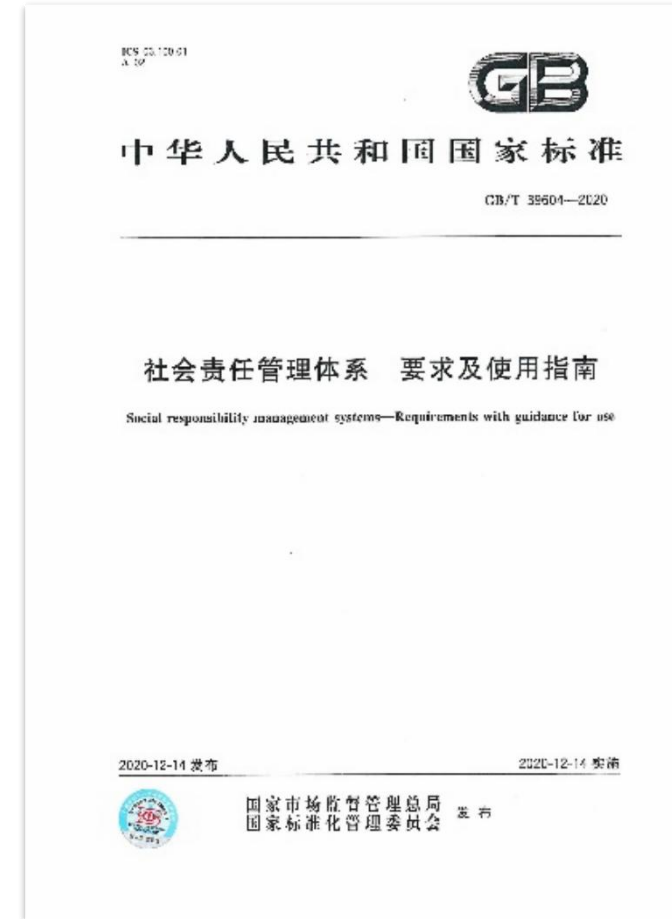


Data Source: GoldenBee Research on Corporate Social Responsibility Reporting in China (2021)

3. The Implementation of ISO 26000 through Social Responsibility Management System

On December 14, 2020, the State Administration for Market Regulation and the Standardization Administration released GB/T 39604-2020 Social responsibility management systems—Requirements with guidance for use.

Based on High level Structure of ISO general management system standard.



3. The Implementation of ISO 26000 through Social Responsibility Management System



GB/T 36000-2015
Guidance on social responsibility

What is SR/CSR?



GB/T 36002-2015
Guidance on classifying social responsibility performance

How to evaluate SR/CSR?



GB/T 39604-2020
Social responsibility management systems-
Requirements with guidance for use

How to manage SR/CSR?



GB/T 36001-2015
Guidance on social responsibility reporting

How to disclose SR/CSR?

3. The Implementation of ISO 26000 through Social Responsibility Management System

- National standards for social responsibility that can be used for certification

GB/T 36000 (ISO 26000)
Guidance on social responsibility

Guideline standards and cannot be used for certification

GB/T 39653 (IWA 26)
Using ISO 26000:2010 in management systems

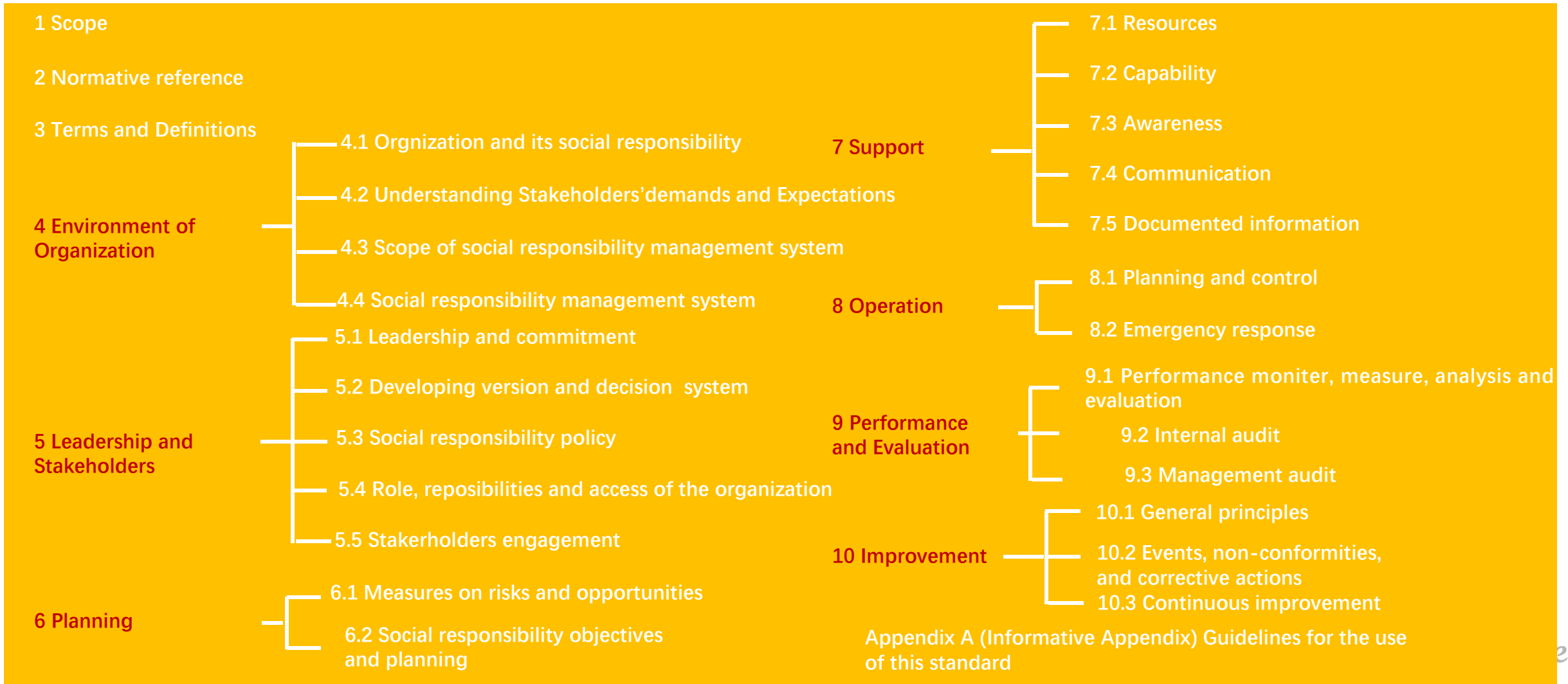
For organizations that do not need to certify and apply GB 36,000 to management

GB/T 39604
Social responsibility management systems-
Requirements with guidance for use

"Requirement" standard that can be used for certification

3. The Implementation of ISO 26000 through Social Responsibility Management System

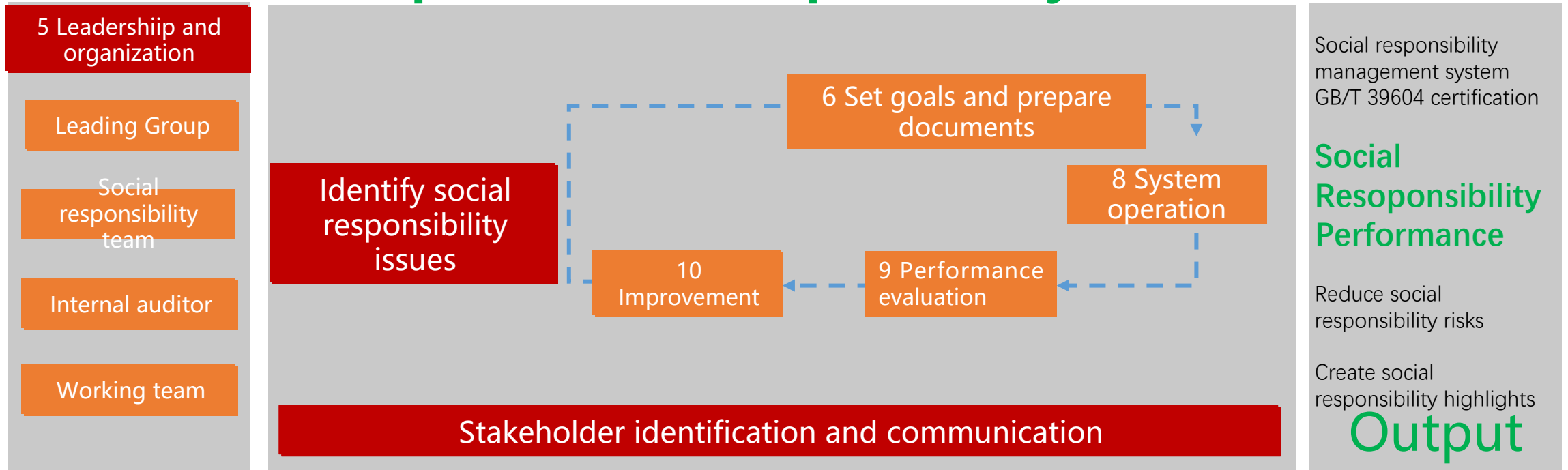
GB/T 39604 Social responsibility management systems-Requirements with guidance for use



3. The Implementation of ISO 26000 in Social Responsibility Management System

- Integrate the ISO 26000 standard into the social responsibility management system through social responsibility subjects/issues management

4 Inpute (Social responsibility issues)



7 Capacity Building (Training - Social Responsibility Team) + Good Storytelling (Communication - Publicity and Social Responsibility Team)

3. The Implementation of ISO 26000 in Social Responsibility Management System

- In 2021, China's first batch of two power supply companies from State Grid obtained GB/T 39604 social responsibility management system certification, and more enterprises are currently practicing

In November 2021, State Grid Jiangyin Power Supply Company and Taixing Power Supply Company passed the national standard certification of “Social responsibility management systems—Requirements with guidance for use” (GB/T 39604-2020), becoming the first two companies in China to obtain this standard certification certificate.

At present, these two units have deeply integrated the concept and method of social responsibility management into the actual business operation and process management, and promoted the comprehensive and long-term development of the economic, social and environmental enterprises in a more scientific and systematic way.



Thank you very much for your attention!



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