

How is ISO 26000 related to other emerging sustainability related standards?

-- A personal perspective as a CSR consultant



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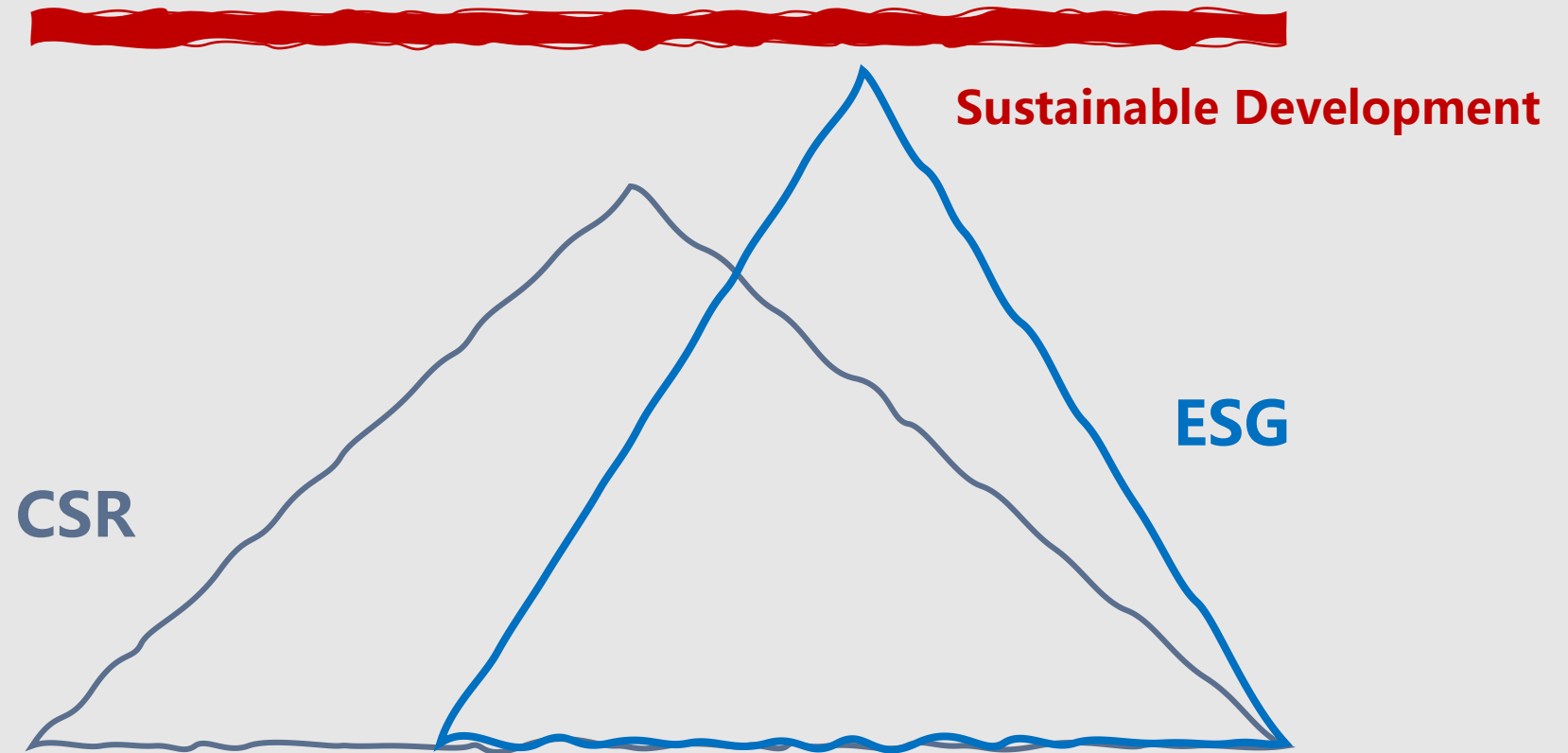
Secretary of ISO 26000 SGN

There is a transition in the drivers why Chinese companies implement social responsibility

- **The beginning:** to meet the demands of employees and customers
- **2006:** the amendment of the Company Law - for the first time it mentioned that enterprises should implement social responsibilities
- **2010:** the publication of ISO 26000 - to form a consensus what social responsibility is (GB/T 36000, Chinese national standard on social responsibility was published in 2015.)
- **2015:** SDG - All kinds of enterprises can contribute solutions that can solve the specific sustainable challenge. *E.g. GoldenKey action in China*
- **around 2018:** ESG ratings and disclosure framework / standards - investors' s views are important for the listed companies. E.g. MSCI ESG rating, Sustainalytics, S&P Global Corporate Sustainability Assessment...
- **around 2022:** ESG compliance regulations - global buyers' views are even more important for most companies with global business.

ESG seems to be more closely related to business strategy and becomes the major demand for companies.

- Investment-driven
- Customer requested
- Board engaged
- Financially related
- With "clear results"



Take the chance of ESG standard development and makes ISO 26000 visible again.

- ISO 26000 can contribute to IWA 48 on Framework for Implementing Environmental, Social and Governance (ESG) Principles at least in the definition of SR, ESG and sustainability, and mapping the core subjects to E, S and G.

3.2 sustainable development

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

[SOURCE: [\[2\]](#), ISO 26000, 2.23, note 1 to entry deleted]

3.3 social responsibility

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

- contributes to sustainable development (3.2), including the health and the welfare of society;
- takes into account the expectations of stakeholders ;
- is in compliance with applicable law and consistent with international norms of behaviour;
- is integrated throughout the organization and practised in its relationships.

[SOURCE: [\[2\]](#), ISO 26000, 2.18, note 1 to entry deleted]

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Core subject: Organizational governance	G-Governance
Core subject: Human rights	S-Social
Core subject: Labour practices	S-Social
Core subject: The environment	E-Environmental
Core subject: Fair operating practices	S-Social
Core subject: Consumer issues	S-Social
Core subject: Community involvement and development	S-Social



Thank you for your attention

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