



ISO 26000 Stakeholders Global Network (SGN) Statement on the continuing relevance of ISO 26000 Guidance on Social Responsibility

An Extraordinary Standard

ISO 26000 was issued by ISO in 2010. It was developed through an extraordinary process that required the consensus of those stakeholder groups that were agreed to be the most relevant to the subject of organizational responsibility. This process not only ensured balanced participation of all these stakeholder groups, but facilitated the participation of organizations, including intergovernmental organizations, whose participation was essential for the credibility of the standard. One result of this process is that ISO 26000 is consistent with, and promotes the authoritative and applicable intergovernmental instruments in the fields that it addresses. As such, it contributes to the coherence of global governance. Through its definition of social responsibility and other terms and through its elaborated principles, ISO 26000 has made an important contribution to a common understanding of social responsibility.

The result of an extraordinary effort

Developing ISO 26000 not only involved an extraordinary process; it required, in terms of people and resources, an extraordinary effort. Meetings often exceeded 400 participants and there were more of these meetings than originally planned. All of this was necessary to produce the credible standard that is ISO 26000. ISO 26000 continues to be relevant and usable today.

That Provides genuine and substantive guidance

ISO 26000 goes well beyond setting out a process for organizations to follow. ISO 26000 provides genuine substantive guidance. It sets out the “what” as well as the “how”. ISO 26000 provides a comprehensive, yet concise, guide to the subjects falling within the broad scope of social responsibility. It also identifies the relevant issues within these subjects and the expectations of what constitutes socially responsible behavior associated with these issues. This practical guidance was proposed by participants who were recognized experts in the specific issues being considered.

That is relevant and consistent with today’s understanding

The standard anticipated and incorporated the new thinking about social responsibility manifest in intergovernmental instruments such as the UN Guiding Principles on Business and Human Rights and the revised OECD Guidelines for Multinational Enterprises and Social Policy that

were adopted shortly after ISO 26000 was adopted. The approach to social responsibility in ISO 26000 is also consistent with the evolution of both non- financial reporting and due diligence that has occurred since its adoption in 2010. Especially relevant is the stress on stakeholder engagement in clarifying the relationship of an organization's impacts on the interests of those affected by those impacts. This means that ISO 26000 is the best foundation for future ISO work.

Of enduring value

A systematic review of ISO 26000 is scheduled for 2025. We do not believe that this standard can be creditably revised without using the extraordinary process that was used to develop this standard in the first place. Unless ISO is prepared to reestablish a Working Group on Social Responsibility under the ISO Technical Management Board with rules that ensure balanced representation of the same stakeholder groups recognized in ISO 26000's development, then we must conclude that it is better not to make any changes to what will continue to be a useful and relevant standard.

ISO 26000 should be affirmed and continued, and not be withdrawn. The use by persons and organizations of the definitions and concepts developed by the Working Group on Social Responsibility would continue even without possible reference to the ISO. ISO 26000 is the best foundation that contributes to the quality of new ISO standards and to the coherence of ISO work in related fields including ESG and the contributions of organizations to sustainable development.

ISO 26000 SGN is an international network of experts involved in the promotion and implementation of ISO 26000.