



# ISO 26000

## ISO 26000 and the SDGs









# Contributing to the United Nations Sustainable Development Goals with **ISO 26000**

There has never been greater pressure on society to look to the future. Organizations everywhere are starting to see the importance of addressing current threats to their long-term viability and investing in a sustainable future for all. Achieving future sustainability requires a balance between the needs of the environmental, social and economic systems. There is now a societal expectation that organizations not only have a responsibility towards social and environmental welfare, but should play a positive and integral role in achieving it.

**Sustainable development can be defined as a form of development that meets the needs of the present without compromising the ability of future generations to meet their own needs.**

This cannot be achieved by individual organizations working in silos, which is why 193 countries have pledged their support towards the 17 United Nations Sustainable Development Goals (UN SDGs) and their 169 targets. Adopted in 2015, the SDGs are a set of aspirational goals to end poverty, protect the planet and ensure prosperity for all, as part of the United Nations 2030 Agenda for Sustainable Development.

# The United Nations Sustainable Development Goals

- SDG 1** End poverty in all its forms everywhere
- SDG 2** End hunger, achieve food security and improved nutrition, and promote sustainable agriculture
- SDG 3** Ensure healthy lives and promote well-being for all at all ages
- SDG 4** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- SDG 5** Achieve gender equality and empower all women and girls
- SDG 6** Ensure availability and sustainable management of water and sanitation for all
- SDG 7** Ensure access to affordable, reliable, sustainable and modern energy for all
- SDG 8** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- SDG 9** Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- SDG 10** Reduce inequality within and among countries
- SDG 11** Make cities and human settlements inclusive, safe, resilient and sustainable
- SDG 12** Ensure sustainable consumption and production patterns
- SDG 13** Take urgent action to combat climate change and its impacts
- SDG 14** Conserve and sustainably use the oceans, seas and marine resources for sustainable development
- SDG 15** Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
- SDG 16** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
- SDG 17** Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

# ISO standards and the SDGs

ISO has thousands of standards that help the user contribute to the UN 2030 Agenda and its sustainable development goals, covering everything from sustainable communities and quality management to safety and measuring greenhouse gases. Almost any activity can be described in an ISO standard if relevant stakeholders meet and work towards consensus.

One of the overarching standards directed at helping businesses and organizations contribute to sustainable development is **ISO 26000, *Guidance on social responsibility***. Developed with the consensus of more than 450 experts from 99 countries and 42 international liaison organizations, it is the repository of good practice and expertise from industry, government, labour organizations, non-governmental organizations and consumers.

ISO 26000 provides guidance on how businesses and organizations can operate in an ethical and transparent way that contributes to sustainable development while taking into account the expectations of stakeholders, applicable laws and international norms of behaviour.

How much an organization contributes to sustainable development and its impacts on society and the environment is known as “**social responsibility**” and is becoming a critical measure of performance.

## **Social responsibility**

is the 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, including the health and 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 all its relationships

Extracted from ISO 26000:2010

## Guidelines for standards writers

Sustainable development is such an important issue for ISO that a special ISO guide has been published to help include these principles into an increasing number of standards.

Created by a world-leading team of sustainability and standards experts, ISO Guide 82, *Guidelines for addressing sustainability in standards*, provides guidance to standards writers on how to take account of sustainability in the drafting, revision and updating of ISO standards and similar deliverables.

An organization's level of social responsibility influences everything from its reputation to its ability to attract high-calibre employees and its relationship with suppliers, clients and the communities in which it operates.

ISO 26000 was developed before the UN 2030 Agenda and the SDGs, yet offers more than 450 recommendations related to its main principles and core subjects of social responsibility that help organizations contribute to the SDG goals.

ISO 26000 offers practical guidance to any organization, anywhere in the world, wishing to contribute to sustainable development. It helps them :

- Understand how they currently impact society and contribute to sustainable development
- Identify, engage and respect their relevant stakeholder expectations
- Define which issues are relevant and significant and ensure they are prioritized for action
- Be in compliance with applicable laws and consistent with international norms of behaviour
- Integrate responsible behaviour throughout their organization and relationships

Not only does the standard help organizations identify and reduce their most significant impacts on society, the actions recommended align well with international norms such as the United Nations Universal Declaration of Human Rights and the International Labour Organization's core conventions on labour practices.

Holistic in its approach, ISO 26000 addresses seven core subjects of social responsibility that are relevant to every organization (see graphic on page 5). Each of these core subjects, outlined in Clause 6 of the standard, includes a number of issues of social



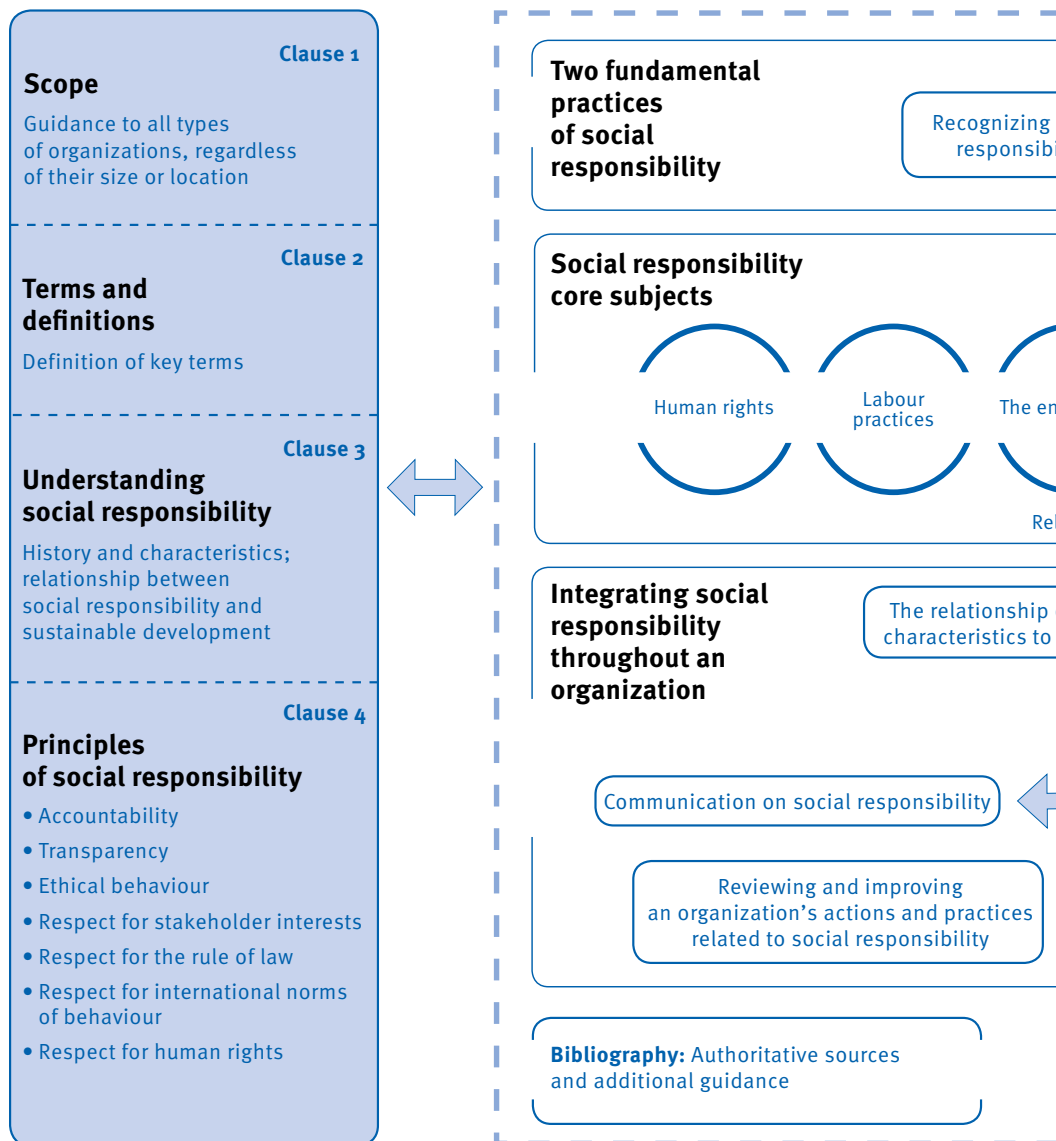
\* The figures denote the corresponding subclause numbers in ISO 26000.

responsibility – 37 in total – with related actions and expectations.

The graphic on pages 6 and 7 illustrates how the seven core subjects relate to each other. In substance, an organization should keep in mind the seven principles of sustainable development given in Clause 4 when improving its performance in the core subjects described in Clause 6. Clauses 5 and 7 offer guidance to help the organization understand its role in society and integrate the management of its impact on society.

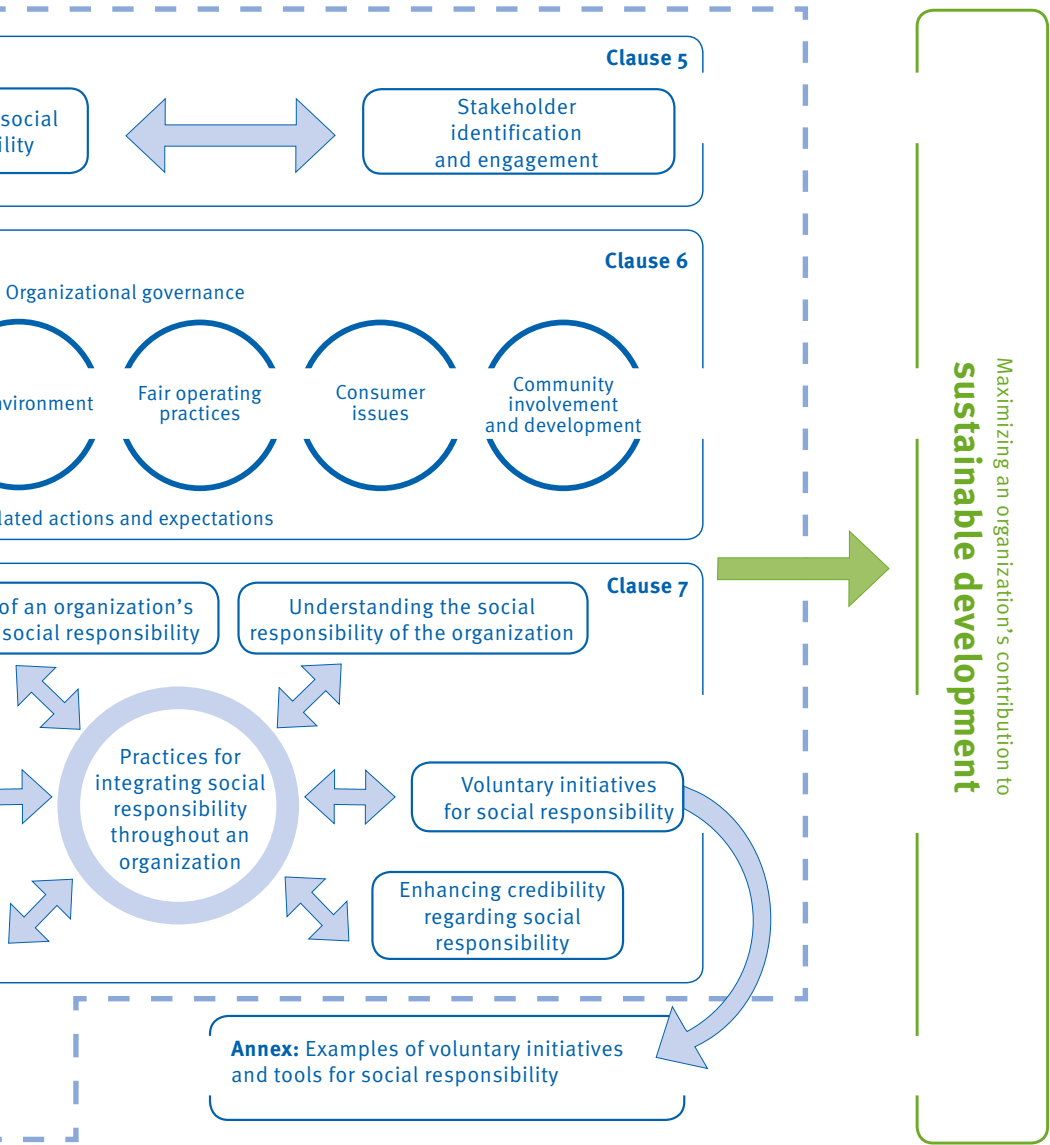
# Schematic overview

The following graphic provides an overview of ISO 26000 outlining the relationship between the various clauses of the standard.



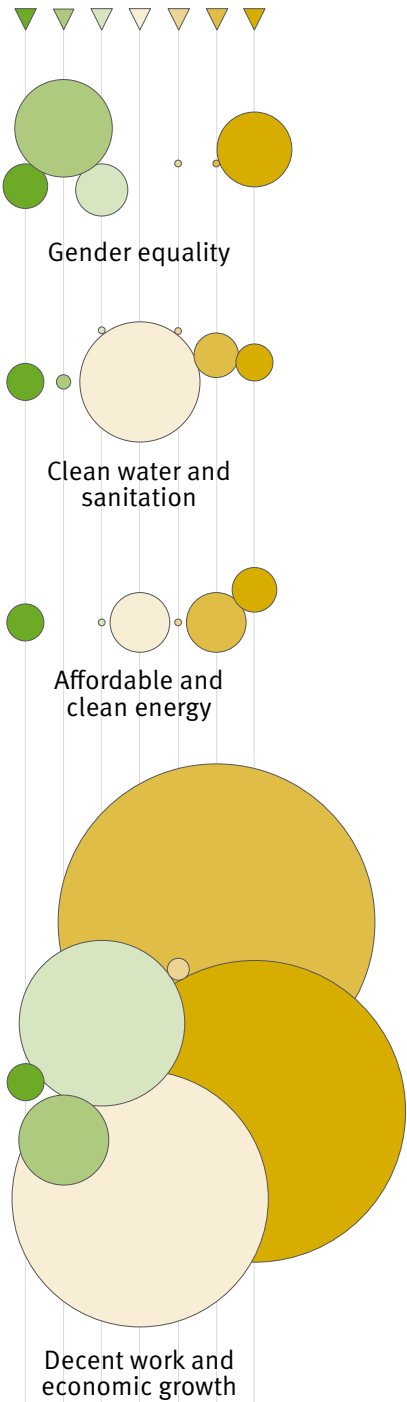
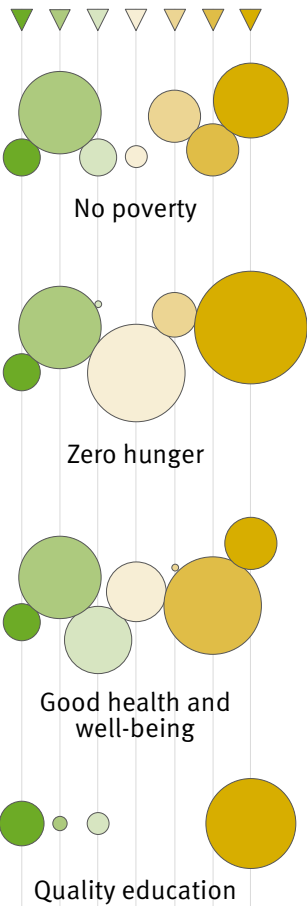


# of ISO 26000



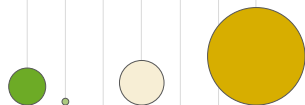
# How users of ISO 26000 contribute to the sustainable development goals

An organization that takes action according to the practical recommendations offered in ISO 26000 will necessarily contribute to the SDGs. The following graphic gives a snapshot of the number of references giving guidance in the ISO 26000 core subjects:





- ▶ Governance
- ▶ Human rights
- ▶ Labour practices
- ▶ The environment
- ▶ Fair operating practices
- ▶ Consumer issues
- ▶ Community involvement and development



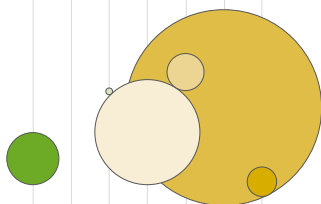
Industry, innovation and infrastructure



Reduced inequalities



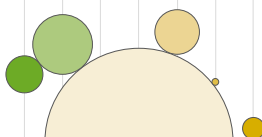
Sustainable cities and communities



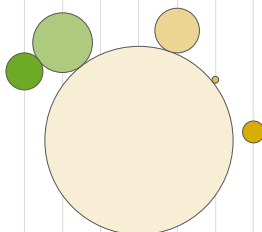
Responsible consumption and production



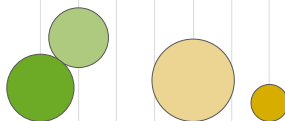
Climate action



Life below water



Life on land



Peace, justice and strong institutions



## **ISO 26000 in action**

### **SDG 8 – Promoting inclusive and sustainable economic growth, employment and decent work for all**

When Algerian drinks producer NCA Rouiba embarked on the implementation of ISO 26000, staff welfare was a key area of focus. In association with trade unions and worker representatives, they developed a new employee relations framework to prevent discrimination and promote well-being, as well as updating contracts with suppliers to insist they do the same.

*“Social responsibility is not only an internal process; it requires the collective dynamic of organizations across different sectors and regions.”*



For example, for the first SDG (No poverty), Subclause 6.4.4.2 of ISO 26000 under the core subject “Labour practices” states: “An organization should pay wages at least adequate for the needs of workers and their families. In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups.”

When it comes to SDG 3 (Good health and well-being), Subclause 6.3.9.2 of ISO 26000 under the core subject “Human rights” recommends that “an organization may consider, for example, facilitating access to, and where possible providing support and facilities for, education and lifelong learning for community members”.

One of the many recommendations that contribute towards SDG 6 (Clean water and sanitation) can be found in Subclause 6.7.9.2 of ISO 26000 under the core subject “Consumer issues”: “In educating consumers, an organization, when appropriate, should address environmental protection, efficient use of materials, energy and water; sustainable consumption; and proper disposal of wrapping, waste and products.”

As a final example, Subclause 6.7.3.2 of ISO 26000 under the core subject “Consumer issues” contributes towards SDG 12 (Responsible consumption and production): “When communicating with consumers, an organization should provide complete, accurate, and understandable information that can be compared in official or commonly used languages at the point of sale and according to applicable regulations.”



# Getting started with ISO 26000

The standard offers guidance (found mainly in Clause 7) on how to integrate social responsibility throughout your organization, but here are a few other tips to get you started.

## Tip 1

Use the seven main principles to make a **quick analysis** of your performance in relation to each of the seven core subjects. What is your role in society and what impacts, especially negative impacts, do your activities have? What value do you create for sustainable development?

## Tip 2

Create a stakeholder map, i.e. a **list of expectations** from those stakeholders that affect, or are affected by, your organization. What is expected from you through rule of law, international norms of behaviour and your own organization?

## Tip 3

Refine your **self-analysis** through **due diligence** or **developing a gap analysis** between your current operations and the detailed guidance found in Clause 6 of the standard. Are there recommendations that you need to act on immediately?

## Tip 4

Define your **objectives and targets** after stakeholder input. How will you show continual improvement of your socially responsible behaviour over the long and short term?

## Tip 5

**Integrate** social responsibility in all relevant parts of the organization. How, for example, will you reach relevant parts of top management and the board, line managers and procurement functions?

## ISO 26000 in action

### SDG 2 – Ending hunger

### SDG 6 – Ensuring access to water and sanitation for all

Donating food to food banks, improving the distribution of tips, replacing taps and toilets with water-efficient alternatives and introducing power-saving key cards are just some of the initiatives that Domina Coral Bay Hotel, Resort, Spa & Casino, a large holiday resort in Egypt's popular Sharm el-Sheikh region, undertook as part of implementing ISO 26000. The result? Improved working conditions for employees, a more rational consumption of resources such as water and energy and greater involvement in the community.

*“Through implementing ISO 26000, we have learned that a project will not achieve its business goals successfully without embracing the standard's seven principles and core subjects. Such a tool will guarantee success that is sustainable.”*



## The 7 core subjects and 37 issues of ISO 26000

Core subjects and issues	Addressed in Subclause
Core subject: Organizational governance	6.2
Core subject: Human rights	6.3
Issue 1: Due diligence	6.3.3
Issue 2: Human rights risk situations	6.3.4
Issue 3: Avoidance of complicity	6.3.5
Issue 4: Resolving grievances	6.3.6
Issue 5: Discrimination and vulnerable groups	6.3.7
Issue 6: Civil and political rights	6.3.8
Issue 7: Economic, social and cultural rights	6.3.9
Issue 8: Fundamental principles and rights at work	6.3.10
Core subject: Labour practices	6.4
Issue 1: Employment and employment relationships	6.4.3
Issue 2: Conditions of work and social protection	6.4.4
Issue 3: Social dialogue	6.4.5
Issue 4: Health and safety at work	6.4.6
Issue 5: Human development and training in the workplace	6.4.7
Core subject: The environment	6.5
Issue 1: Prevention of pollution	6.5.3
Issue 2: Sustainable resource use	6.5.4
Issue 3: Climate change mitigation and adaptation	6.5.5
Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	6.5.6

Core subjects and issues	Addressed in Subclause
<b>Core subject: Fair operating practices</b>	6.6
Issue 1: Anti-corruption	6.6.3
Issue 2: Responsible political involvement	6.6.4
Issue 3: Fair competition	6.6.5
Issue 4: Promoting social responsibility in the value chain	6.6.6
Issue 5: Respect for property rights	6.6.7
<b>Core subject: Consumer issues</b>	6.7
Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
Issue 2: Protecting consumers' health and safety	6.7.4
Issue 3: Sustainable consumption	6.7.5
Issue 4: Consumer service, support, and complaint and dispute resolution	6.7.6
Issue 5: Consumer data protection and privacy	6.7.7
Issue 6: Access to essential services	6.7.8
Issue 7: Education and awareness	6.7.9
<b>Core subject: Community involvement and development</b>	6.8
Issue 1: Community involvement	6.8.3
Issue 2: Education and culture	6.8.4
Issue 3: Employment creation and skills development	6.8.5
Issue 4: Technology development and access	6.8.6
Issue 5: Wealth and income creation	6.8.7
Issue 6: Health	6.8.8
Issue 7: Social investment	6.8.9



# Useful links

## Getting started with ISO 26000

ISO 26000 may be purchased from ISO's national member bodies, which are listed at [www.iso.org/members.html](http://www.iso.org/members.html), and from the ISO Store at [www.iso.org](http://www.iso.org).

For more guidance on getting started with ISO 26000, refer to the brochure *Discovering ISO 26000* at [www.iso.org/publication/PUB100258.html](http://www.iso.org/publication/PUB100258.html).

For additional information on the United Nations 2030 Agenda and Sustainable Development Goals, visit [sustainabledevelopment.un.org](http://sustainabledevelopment.un.org).

Further information can be found at [www.iso26000.info](http://www.iso26000.info).

## ISO

ISO Website: [www.iso.org](http://www.iso.org)

ISO Website section on ISO 26000:  
[www.iso.org/iso/home/standards/iso26000](http://www.iso.org/iso/home/standards/iso26000)

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## Contributors

This brochure was developed by Staffan Söderberg, Vice Chair ISO 26000 Post Publication Organization, after consultation with the ISO 26000 Post Publication Organization and its Stakeholder Advisory Group. Special contributions made by Adriana Rosenfeld and Cristina Celia López.

## About ISO

ISO (International Organization for Standardization) is an independent, non-governmental international organization with a membership of 162\* national standards bodies. Through its members, it brings together experts to share knowledge and develop voluntary, consensus-based, market-relevant International Standards that support innovation and provide solutions to global challenges.

ISO has published more than 22 000\* International Standards and related documents covering almost every industry, from technology to food safety, to agriculture and healthcare.

For more information, please visit [www.iso.org](http://www.iso.org).

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