



**HOW CAN YOU MANAGE TODAY'S ISSUES
WHILE KEEPING AN EYE ON TOMORROW'S?
ISO 26000 - SOCIAL RESPONSIBILITY**

ASSESSMENT AND TRAINING SERVICES FROM SGS



ISO 26000

GUIDANCE ON SOCIAL RESPONSIBILITY

News headlines constantly remind us about the state of the world we live in. Whether from an environmental, economic, human or societal perspective the question is the same: What does the future hold? The answer is full of fears and unknowns and creating a positive outlook for the future is recognised as a massive global challenge. One thing is certain, however; for a business to be respected it has to respect the environment and respect human rights. Every organisation needs to instigate actions aimed at making the world a better place both currently and for generations to come. Businesses that neglect to incorporate socially responsible behaviour into their strategies, systems and practices are likely to lose out to competitors as customers, staff, stakeholders, investors, business partners, governments and communities increasingly decide not to support companies that care little for the planet and the well-being of the people in it.

The ISO 26000 Guidance on Social Responsibility, published in November 2010, is aimed at promoting sustainable development by providing organisations with a framework against which their level of engagement in socially responsible behaviours can be measured. By looking at an organisation's behaviour the Guidance evaluates to what extent it transparently and ethically:

- contributes to sustainable development, including the health and welfare of society
- takes into account the needs and expectations of stakeholders
- is compliant with applicable laws and consistent with international norms
- integrates and implements these behaviours throughout the organisation

WHAT IS ISO 26000?

ISO 26000 provides recommendations on social responsibility. The Guidance outlines best practices and guidance for organisations seeking to incorporate them into their operations and across their supplier network.

The ISO 26000 Guidance addresses a range of core subjects related to social and environmental issues with the aim of promoting sustainable development. The seven sections of the Guidance are:

1. Scope
2. Terms, definitions and abbreviated terms
3. Understanding social responsibility
4. Principles of social responsibility
5. Recognising social responsibility and engaging with stakeholders
6. Guidance on social responsibility core subjects

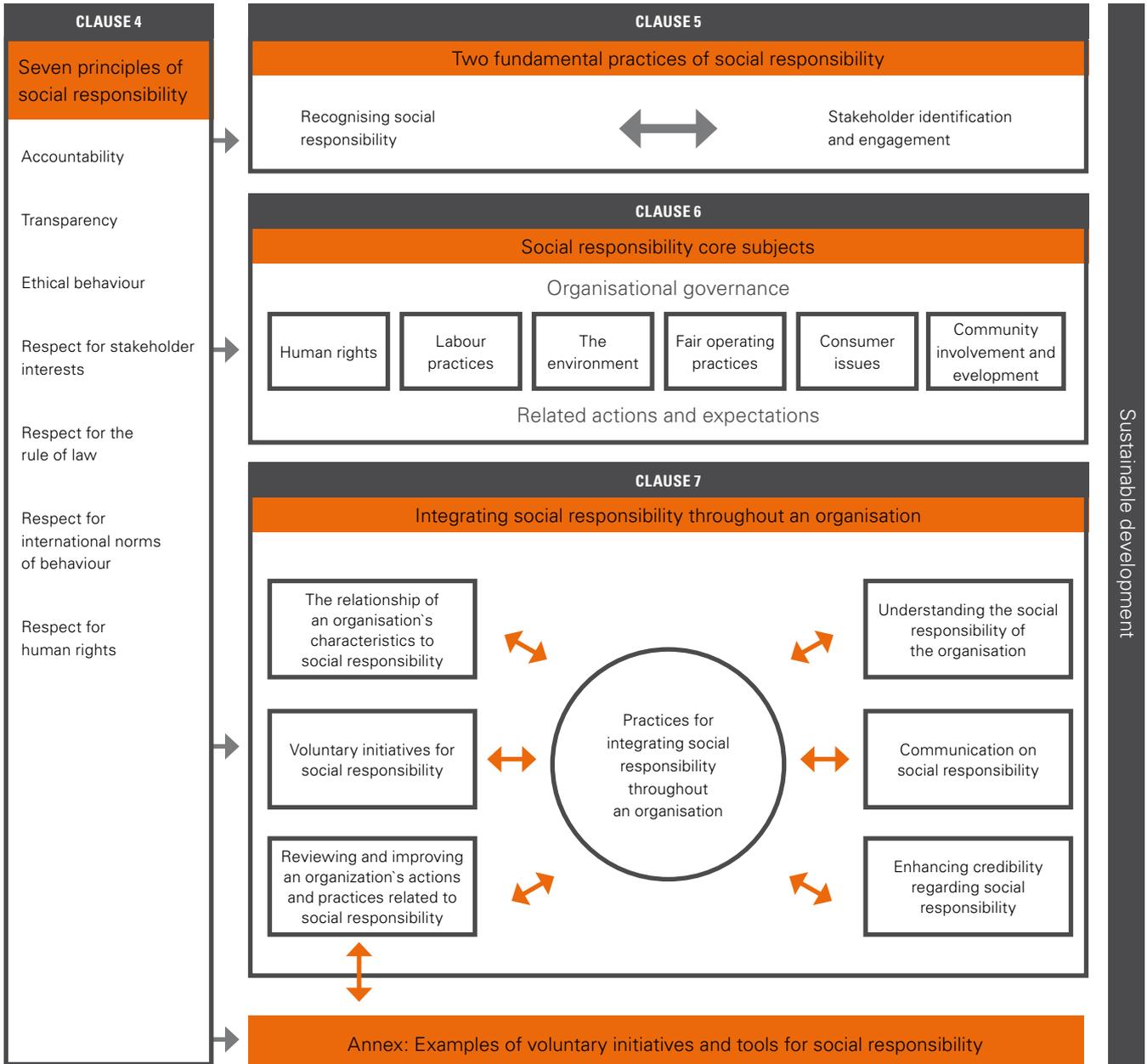
- Organisational governance;
- Human rights;
- Labour practices;
- Environment;
- Fair operating practices;
- Consumer issues;
- Community involvement and development.

7. Guidance on integrating social responsibility throughout an organisation

8. Annex on voluntary initiatives and tools related to social responsibility

ISO 26000 was developed using a multi-stakeholder process with over 400 experts from 80 countries representing six stakeholder groups (Industry, Consumers, Governments, Labour, NGO, SSRO, i.e. Service, Support, Research Others) and it has a Memorandum of Understanding with the ILO, UNGC and OECD.

FRAMEWORK FOR SOCIAL RESPONSIBILITY



Reference: ISO 26000:2010 Guidance on Social Responsibility

THE BENEFITS OF ADOPTING ISO 26000

All types of organisations can apply the ISO 26000 guidelines. Any organisation choosing to adopt the Guidance will optimise its processes, management systems and activities relating to social responsibility and contribute towards global sustainable development.

This provides organisations with many positive outcomes such as:

1. A competitive advantage over companies that have not been assessed against the Guidance and are therefore unable to prove the extent of their socially responsible behaviours;
 2. Improved relationships with stakeholders, who view the organisation more positively as a result of its dedication to behave in a socially responsible manner;
 3. Increased staff morale and the ability to attract and keep qualified professionals;
 3. Enhanced perceptions of the organisation within the financial community.
- Any organisation that can demonstrate its commitment to behaving in a socially responsible manner will generate support from government and the local community, positive relationships with suppliers and goodwill from customers.

SUSTAINABLE DEVELOPMENT WITH ISO 26000 – OUR SOLUTIONS

| YOUR NEEDS | OUR SOLUTIONS | YOUR BENEFITS | OUTCOMES |
|---|--|---|--|
| What is ISO 26000 and how does it affect us? | ISO 26000 Awareness Training | Increase your understanding of Social Responsibility: <ul style="list-style-type: none"> • Key principles and practices • The issues around social responsibility • Integrating socially responsible behaviour into your organisation • Importance of results and improvements in socially responsible performance | Your organisation will understand and start educating others in the core subjects relating to social responsibility. |
| Are we ready for ISO 26000? | ISO 26000 Gap Assessment | A gap assessment will help you: <ul style="list-style-type: none"> • Identify areas to focus on social responsibility practices • Identify areas to underpin efforts towards sustainable development • Ensure the most significant issues are being addressed | Your organisation will receive a Management Report with a detailed description of our findings and identification of significant areas to be addressed. |
| How should we use ISO 26000? | ISO 26000 Adoption Training | The adoption training helps you understand: <ul style="list-style-type: none"> • The steps for adoption of social responsibility principles • Social responsibility fundamental practices and actions that can be taken | Your organisation will learn to uphold strong values in relation to social responsibility and sustainable development. |
| How well are we doing? | SGS Performance ISO 26000 Assessment | An SGS performance assessment identifies: <ul style="list-style-type: none"> • 5 distinct levels of performance • How organisations can improve their performance • A timescale for improvement appropriate to abilities and resources • How to demonstrate commitment to both internal and external stakeholders | Your organisation will receive a Statement of Performance and a Management Report. We indicate your level of performance and provide a detailed description to identify opportunities for improvement with a view to re-assessment at an appropriate stage. |
| How should we tell people what we are doing? | Corporate Responsibility Training | The corporate responsibility training offers: <ul style="list-style-type: none"> • Modular course framework • A foundation in corporate responsibility • Understanding of stakeholder engagement • Reporting and the GRI framework • AA1000 series of standards • The process of assurance | Your organisation can tailor this course to your specific needs as an in-company course. Take the next step on the path to sustainable development by communicating your progress clearly to your stakeholders |
| How can we increase confidence in what we report? | Sustainability Report Assurance | Sustainability report assurances allow you to: <ul style="list-style-type: none"> • Engage the services of an independent third party • Conduct an external assurance of your report • Increase confidence in the information reported • Improve processes for collecting and reporting data and information • Further gain the trust of your stakeholders | Your organisation will be provided with a comprehensive Assurance Statement for publication in your report and a Management Report comprising our detailed findings and evaluations identifying areas of improvement opportunities in your reporting processes. |
| How can we gain efficiency in our assessment process? | Combined Assessment and Report Assurance | The combined assessment and report assurance saves you: <ul style="list-style-type: none"> • Time in providing these services • Efficiency for your business • No duplication of site visits • No duplication of corporate level interviews | Your organisation will receive a Statement of Performance and an Assurance Statement for publication in your report. In addition you will receive a detailed Internal Management Report providing analysis of the entire assessment and assurance process, with improvement opportunity recommendations. |

FIND YOUR STARTING POINT AND USE OUR SOLUTIONS TO BUILD A PATH TOWARDS SUSTAINABLE DEVELOPMENT

| | | | | | | |
|---|-------------------------------------|------------------------------------|---|---|--|--|
| | | | | | HOW CAN WE INCREASE CONFIDENCE IN WHAT WE REPORT? | SUSTAINABILITY REPORT ASSURANCE |
| | | | | HOW SHOULD WE TELL PEOPLE WHAT WE ARE DOING? | CORPORATE RESPONSIBILITY TRAINING | Corporate Responsibility Training |
| | | HOW WELL ARE WE DOING? | SGS PERFORMANCE ISO 26000 ASSESSMENT | SGS Performance ISO 26000 Assessment | SGS Performance ISO 26000 Assessment | SGS Performance ISO 26000 Assessment |
| | HOW SHOULD WE USE ISO 26000? | ISO 26000 ADOPTION TRAINING | ISO 26000 Adoption Training | ISO 26000 Adoption Training | ISO 26000 Adoption Training | ISO 26000 Adoption Training |
| ARE WE READY FOR ISO 26000? | ISO 26000 GAP ASSESSMENT | ISO 26000 Gap Assessment | ISO 26000 Gap Assessment | ISO 26000 Gap Assessment | ISO 26000 Gap Assessment | ISO 26000 Gap Assessment |
| WHAT IS ISO 26000 ABOUT & HOW DOES IT AFFECT US? | ISO 26000 AWARENESS TRAINING | ISO 26000 Awareness Training | ISO 26000 Awareness Training | ISO 26000 Awareness Training | ISO 26000 Awareness Training | ISO 26000 Awareness Training |

IDENTIFYING YOUR PERFORMANCE LEVEL – SGS PERFORMANCE ISO 26000 ASSESSMENT

SGS has developed a solution for defining and measuring your organisation’s performance and improvements in the area of socially

responsible behaviour. Through this solution we are able to answer your question of ‘How well are we doing?’ at any given point in time. The **SGS Performance ISO 26000 Assessment** considers three areas and rates your organisation against each one as outlined in the chart below.

An overall organisational grading can be achieved when all three sections have been evaluated. The total score covering the three areas is then matched to an **SGS Performance ISO 26000** level. There are five levels that relate to increasing degrees of performance.

| Area | Clause in the ISO 26000 Guidance |
|---|----------------------------------|
| Principles of Social Responsibility | 4 |
| Recognising Social Responsibility and Engaging Stakeholders | 5 |
| Social Responsibility Core Subjects | 6 |

THE BENEFITS OF MONITORING YOUR PERFORMANCE IN SOCIAL RESPONSIBILITY

The **SGS Performance ISO 26000** Assessment is suitable for all organisations and is independent of any historical actions in regards to social responsibility. It works as a tool to identify your organisation's performance level at the time of the assessment. Ideally your organisation will first be assessed in the early stages of setting an agenda in social responsibility. Following that, it is best applied as a continuous assessment method, against which to set organisational targets. Improved performance against ISO 26000 clearly demonstrates the positive actions taken by your organisation to contribute towards sustainable development. Over time, your organisation should aim to move incrementally through the levels of **SGS Performance ISO 26000**.

HOW DOES THE ASSESSMENT PROCESS WORK?

Assessing the performance of your organisation against the content of the ISO 26000 Guidance consists of the following steps:

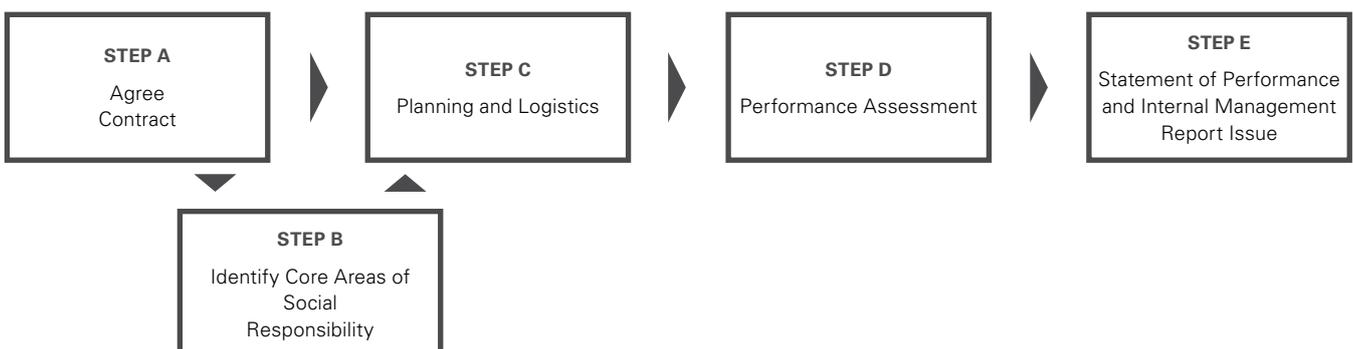
- Step A – Agree Contract: SGS will gather information about your organisation enabling us to determine the most appropriate assessment options including the duration of the project and likely team members. SGS will provide you with a proposal that is in line with your requirements. You can then proceed with the assessment by accepting the proposal.

- Step B – Identify Core Areas of Social Responsibility: Through an initial set of interviews with key individuals in your organisation and a review of background information the assessment team will evaluate your organisation in relation to Clause 5 of ISO 26000. This will usually result in an interim report providing key input into the planning and preparation for the remainder of the assessment.
- Step C – Planning and Logistics: Effective planning and logistics for the assessment process is crucial to ensure effective use is made of the assessment team and your personnel. We will work with you to identify key individuals and locations to be involved and to set up meetings and site visits.
- Step D – Performance Assessment: The content and timing of this step is dependent on the assessment options you choose, but essentially it involves the assessment team undertaking interviews, site visits, reviewing documents and records, documenting findings and undertaking follow-up interviews or visits as required. Depending on the options selected, this step includes assessment against Clauses 4 and 6 of the ISO 26000.
- Step E – Statement of Performance and Internal Management Report Issue: Once the assessment team has completed their evaluation and scoring, a Statement of Performance is issued which includes the overall score achieved. At that stage, we also present an internal management report. This details our assessment activities with findings and scores for each individual section, enabling you to implement improvements to your social responsibility systems.

PERFORMANCE ISO 26000 - PERFORMANCE LEVELS



SGS PERFORMANCE ISO 26000 - ASSESSMENT PROCESS





OTHER SERVICES RELATED TO SOCIAL RESPONSIBILITY

SGS is well known for its range of solutions, including many related directly to Social Responsibility and continuous improvement:

- Audit solutions against performance criteria specific to a customer, an association or another stakeholder: SGS can help develop the performance criteria and the checklist or simply check performance against existing measures;
- Certification against ISO 14001 (Environmental Management Systems), Occupational Health & Safety (OHSAS 18001) or Social Accountability (SA 8000);
- Combined ISO 26000 assessment with standards such as ISO 14001 and OHSAS. This allows an organisation to meet parallel objectives without duplication of effort and means less assessment/ audit and management time and less disruption to operations. The outcome will be Statement of Performance (ISO 26000) and Certificate (certifiable standards only);
- BS 8900 (Managing Sustainable Development), BS 8901 and ISO/DIS 20121 (Sustainable Event Management) and BS 8903 (Sustainable Procurement);

- Greenhouse Gas Verification (ISO 14064 Part 1, 2);
- Carbon Footprint (PAS 2050);
- Energy Management audits, certification and training (BS/EN 16001, ISO 50001);
- Sustainability Reporting and Sustainability Report Assurance solutions; and
- Awareness/ Introductory, Auditor or Lead Auditor Training related to Environmental, Occupational Health & Safety and Social Systems.

TRAINING RELATED SPECIFICALLY TO SOCIAL RESPONSIBILITY

SGS offers a number of training courses that address social responsibility issues such as:

- ISO 26000 Awareness Training;
- ISO 26000 Adoption Training;
- Corporate Responsibility Training;
- Sustainability Reporting and Assurance (SRA) Training; and
- Social Systems Awareness, Implementation and Auditor training courses.

WHY SGS?

SGS is the world’s leading inspection, verification, testing and certification company. Recognized as the global benchmark for quality and integrity, we

employ more than 67,000 people and operate a network of over 1,250 offices and laboratories around the world. We are constantly looking beyond customers’ and society’s expectations in order to deliver market leading services wherever they are needed.

Partnering with SGS opens the door to better performing processes, increasingly skilful talent, consistent and compliant supply chains and more sustainable customer relationships delivering profitable competitive advantage. Work with the global leader and take your commitment to the next level in managing sustainable development.

We have a history of undertaking and successfully executing large-scale, complex international projects. With a presence in every single region around the globe, our people speak the language and understand the culture of the local market and operate globally in a consistent, reliable and effective manner. SGS is a leading independent body helping organisations improve their performance related to sustainable development.

TO LEARN HOW SGS CAN HELP YOU EXCEED CUSTOMER EXPECTATIONS, VISIT WWW.SGS.COM/ISO26000 OR CONTACT SUSTAINABLE-DEVELOPMENT@SGS.COM FOR MORE INFORMATION.

WWW.SGS.COM