

Template for comments and secretariat observations

Date: _____ Document: **WG SR N 113, Working Draft 26000.3**

1	2	(3)	4	5	(6)	(7)
MB ¹	Clause No./ Subclause No./ Annex (e.g. 3.1)	Line/ Paragraph/ Figure/ Table/Note (e.g. Table 1)	Type of comment ²	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
AT C, L, NGO	all		ge	<p>It is acknowledged that the issues clause of WD3 has been improved compared to WD2 and contains now some suitable provisions. However, the principle reservations remain: according to the draft standard the organisations are free to choose the SR issues and define the ambition levels to a large extent themselves. Hence, the guide follows an “anything goes” approach which is entirely unacceptable.</p> <p>Many of the recommendations are vague, lack substance and are hard to verify, i.e. the ambition level is low. It is also difficult to see many aspects in which the guide indeed goes beyond existing legal obligations (at least from a European perspective).</p> <p>The document fails to make sufficiently clear that it is the primary key role of governments to provide and implement the legal and administrative framework for responsible actions of organisations. Voluntary standards can and should not replace governmental action. It is not at all acceptable that ISO 26000 gives political advice to governments.</p> <p>The draft fails to address organisations which are incompatible with SR. An example are weapons companies whose products – when consumed as intended – kill people.</p> <p>If not substantially improved this document will be a good basis for the support of a new commercial sector – the (C)SR industry – but is unlikely to stimulate organisations to significantly change their practices. Thus it has a potential become an ideal marketing instrument. Hence, the present draft standard is unlikely to provide a relevant benefit or an “added value” which was one of the preconditions for commencing the standardisation work in the field of SR. It is currently NOT ACCEPTABLE! Its major flaws are as follows:</p>	<p>It must be clearly stated that a responsible organisation is expected to incorporate ALL dimensions of SR activities (all issues) and follow ALL the applicable guidance contained in ISO 26000.</p> <p>The recommendations must be considerably strengthened and made more precise so that a verification is possible. The guide must not lead to a “downgrading” of ambition levels in developed countries.</p> <p>It is essential to clarify that governments have the main responsibility to create the legal and societal framework for organizations to act in a responsible way and that any standard can only play a secondary role. Hence, any political advice to governments is absolutely displaced.</p> <p>Address organisations which cannot be regarded as socially responsible by virtue of the basic nature of their activities.</p>	

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				<p>Clause 1 Scope: It is insufficient to provide guidance on “identifying principles and issues”. The document should define minimum performance expectations which organizations should comply with unless a certain aspect is irrelevant (e.g. provisions regarding emissions when an organisation does not release chemicals to air or water). There may be a need to differentiate between “must have” and optional additional recommendations in certain (!) cases.</p> <p>Clause 4 The context of social responsibility....: This clause has got worse compared to WD2. It fails to provide an adequate description of the historical background (SR as a reaction to negative aspects of a neoliberal, business driven globalisation), the SR concept is inadequately explained (e.g. the limits of voluntary SR activities are not addressed), some of the text anticipates the normative text (stakeholder) and, finally, the text is partly difficult to understand.</p> <p>Clause 5 Principles of social responsibility: It contains many principles which are better placed in the relevant clauses of the document (e.g. 5.9 respect for fundamental human rights belongs to 6.3). Some of the principles are completely non-saying (5.7 ethical conduct).</p> <p>Clause 6 Core issues: The clause lacks a clear statement that an organization needs to address to some extent all issues presented. A clear description of minimum expectations is missing. In many cases concrete guidance for organisations is not given. Several essential aspects are insufficiently covered or missing at all (e.g. needs of persons with disabilities/design for all, sexual and other forms of harassment, forced resettlement, maximum working hours and minimum holidays, noise, radiation, advertising practices, etc.).</p>	<p>To establish minimum expectations must be in the scope of the standard.</p> <p>Go back to old version and prepare a short version without discarding the critical content.</p> <p>Focus here on principles which all issues have in common (e.g. legal compliance) and shift specific principles to the respective clauses (human rights). Delete non-saying principles (ethical conduct).</p> <p>Make recommendations more complete, more concrete and more demanding.</p>	

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				Clause 7 contains mainly empty phrases from management system standards and other statements consisting mainly of “hot air” – many without a direct relation to the subject in question. Essential elements are missing or totally inadequate – such as clear-cut rules for the involvement of stakeholders representing labour or public interests, elaboration of SR reports, the determination of comparable SR indicators, benchmarking or third party involvement in verification of performance and reporting.	Establish that the involvement of labour and representatives of public interests is a “must have”. The provisions on reporting, indicators, benchmarking must be considerably strengthened. The need for third party verification must be more emphasized and its challenges and differences to other types of certification explained.	
AT C, L, NGO	Introduction	207-208	te	The statement is misleading and seems to suggest that the standards makers distance themselves from the documents mentioned. This raises the question why these instruments are referred to in the document.	Clarify intent or delete.	
AT C, L, NGO	1	all		It is insufficient to provide guidance on “identifying principles and issues”. The document should define minimum performance expectations which organizations should comply with unless a certain aspect is irrelevant (e.g. provisions regarding emissions when an organisation does not release chemicals to air or water). There may be a need to differentiate between “must have” and optional additional recommendations in certain (!) cases.	To establish minimum expectations must be in the scope of the standard.	
AT C, L, NGO	1	222	te	We STRONGLY insist to go back to the definition of WD2 which mentions the sphere of influence and supply chain.	Change to: - integrating, implementing and promoting <u>social responsibility throughout an organization and its sphere of influence, including its supply chain</u> ;	
AT C, L, NGO	1	226	te	The scope needs to make clear that one of the purposes of the standard is to define minimum expectations.	Complement sentence: This standard encourages an organization to undertake activities that go beyond legal compliance <u>and establishes</u>	

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					minimum expectations in this respect.	
AT C, L, NGO	1	229	te	It should be stressed that this document is not intended to prevent, substitute or delay legal measures in the field of social responsibility.	Complement sentence: It complements other instruments and initiatives relating to social responsibility <u>and is not intended to prevent, substitute or delay legal measures in the field of social responsibility.</u>	
AT C, L, NGO	3.2	all	te	This definition of consumer is not in line with other ISO documents. Use instead definition contained in: ISO/IEC, The consumer and standards — Guidance and principles for consumer participation in standards development. COPOLCO, March 2003	Change to: individual member of the general public purchasing or using goods, property or services for private purposes	
AT C, L, NGO	3.5	all	te	There is no point in defining “key” stakeholders when the only difference to the other stakeholders is the addition of the term “significant”	Delete.	
AT C, L, NGO	3.10	289	te	The definition of social responsibility should stress the need to go beyond legal instruments.	Change to: - is in compliance with <u>and goes demonstrably beyond</u> applicable law and is consistent with <u>and goes beyond</u> international norms of behaviour;:	
AT C, L, NGO	3.14	all	te	There is no need to define “sustainability” when a (better) definition for “sustainable development” is given.	Delete.	
AT C, L, NGO	4	all	te	Clause 4 The context of social responsibility.....: This clause has got worse compared to WD2. It fails to provide an adequate description of the historical background (SR as a reaction to negative aspects of a neoliberal, business driven globalisation), the SR concept is inadequately explained (e.g. the limits of voluntary SR activities are not addressed), some of the text anticipates the normative text (stakeholder) and, finally, the text is partly difficult to understand.	Go back to old version and prepare a short version without discarding the critical content.	

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AT C, L, NGO	5	all	te	This clause contains many principles which are better placed in the relevant clauses of the document (e.g. 5.9 respect for fundamental human rights belongs to 6.3). Some of the principles are completely non-saying (5.7 ethical conduct).	Focus here on principles which all issues have in common (e.g. legal compliance) and shift specific principles to the respective clauses (human rights). Delete non-saying principles (ethical conduct).	
AT C, L, NGO	5	all	te	An important principle is the primacy of the state to ensure socially responsible behaviour and the secondary role of any voluntary approach including ISO 26000. It must be also stated that this standard should not be misused to replace or undermine legal activities.	Add: "5.x Principle of primacy of governmental action to ensure socially responsible behaviour" An organization should acknowledge the primary responsibility of the state to ensure socially responsible behaviour of organizations. Voluntary approach including ISO 26000 can only play a complementary and secondary role. Under no circumstances such voluntary approaches should be promoted to prevent, delay or substitute legal initiatives in the area social responsibility.	
AT C, L, NGO	5.1.	all	te	The principle could be misinterpreted that legal compliance is sufficient to be regarded as socially responsible. In fact, the principle should be "going beyond legal compliance."	Change title to "Principle <u>going beyond</u> legal compliance". Add at the end of the sub clause: An organization is expected to go demonstrably beyond the legal minimum in line with public expectations and the minimum expectations and guidance provided in this standard.	
AT C, L, NGO	5.1.	580	te	Legal compliance is an absolute must. The term "should" is entirely displaced here. The Memo 8 /Sydney key liaison topics" provides: "ISO 26000 shall not use language such as "shall" or "ensure" unless this is deemed absolutely necessary for specific purposes....." Here it is absolutely necessary!	Replace "should" by "shall" : An organization <u>shall</u> willingly and completely observe all laws and regulations to which an organization and its activities are subject.	
AT C, L, NGO	5.1.	585 - 587	te	superfluous	Delete.	

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AT C, L, NGO	5.2	592-594	te	It is insufficient just “to pay due regard” to international treaties in case of non-ratification. Further, many international treaties contain transitional periods. A responsible organization complies with such provision even before any foreseen deadline.	Change to: Where domestic laws are silent or ratification has not taken place, an organization is nevertheless <u>expected to observe</u> relevant international treaties, directives, declarations, conventions, resolutions and guidelines when developing policies and practices. Further, a responsible organization should comply with such provisions even before any permitted transitional periods expire.	
AT C, L, NGO	5.2.	595-598	te	superfluous and confusing	Delete.	
AT C, L, NGO	5.3.	608-609	te	“can” gives the impression, that the organisation can choose its stakeholders, that it wants to deal with. NGOs should be also mentioned.	Delete “can” Add NGOs.	
AT C, L, NGO	5.7.	641-643	te	superfluous	Delete.	
AT C, L, NGO	5.9.	661-663	te	it is not clear what that means for the organisation regarding SR	Complete.” In this cases the organisation shall offer analogous possibilities within the meaning of SR and try to influence the regional law or regulation to respect the international standards dealing with human rights.”	
AT C, L, NGO	6.1.	677	te	“should consider” gives the impression, that the organisation can choose between the core issues and can treat it like a bill of fare ; it has to be clear, that all core issues have to be observed, if an organisation wants to be social responsible	Replace line by: To be socially responsible an organisation is expected to observe all following core issues:	
AT C, L,	6.1	691-693	te	The guidance on “material” issues is not really to the point and not understandable for those who are not familiar with this issue. The principle should be that organizations	Revise text along these lines: An organization is expected to address all specific	

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NGO				address all core issues and follow the recommendations on specific issues which apply to a particular organization. For instance, if an organization has emissions to air it is expected to minimize them. This is not at the discretion of the organization. Whether an issue is “material” or not is not (entirely) a subjective decision of the organization. The standard itself says what is material! It would be also better to give practical examples.	recommendations contained in clause 6 unless they are not applicable to the particular type of organization. For instance, if an organization gives off emissions to air it is expected to measure, record, report and minimize them taking into account the state-of-the-art and best practices (BAT). If it does not give off emissions to air the respective recommendations are irrelevant and can be ignored. However, all organizations are expected to comply with all applicable legislation and provisions contained in international treaties, conventions and agreements. Where the guidance given allows interpretations or options the organization should prioritize depending on the relevance of a subject for itself and its stakeholders.	
AT C, L, NGO	6.2.		te	There is a lot of redundancy with other clauses of the standard and not much concrete and meaningful guidance.	Delete entire clause and incorporate essentials in clause 5 in case they are not yet covered there.	
AT C, L, NGO	6.3	all	te	It is questionable whether this part of the document is of big help for organizations who are unfamiliar with the subject in question. Concrete guidance is widely missing. What are the organizations expected to do in concrete terms? How to avoid e.g. discrimination practically? How to respect privacy? There is a lot of text pointing to management, policy, assessments etc. (a lot of which seems displaced) – but few recommendations to the point. Partly the text is very difficult to understand. It can be assumed that a large proportion of the readers will have difficulties with it. A comprehensive list of discriminations is missing. Certain aspects such as sexual and other forms of harassment are not addressed. The focus is on basic or minimum rights. Guidance on	Revise sub clause in line with comment and provide more practical guidance, especially regarding disabled people.	

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				practices going beyond the minimum is missing.		
AT C, L, NGO	6.3.5.1	all	te	Who are the vulnerable groups? The term vulnerable groups must be fully explained that it includes women, children, persons with disabilities, refugees, and so on. It must not be taken for granted that the definition given here is clear enough for the reader.	Modify and complement in line with comment. Consider to include the term "vulnerable groups" in the section on definitions, where it can be defined much earlier in the document.	
AT C, L, NGO	6.3.5.2	1064-1066	te	This short section on persons with disabilities is absolutely insufficient. Just to "respect" persons with disabilities is not enough!!! For instance, the organizations should provide barrier free facilities or employ persons with disabilities.	Expand the few lines on disabled persons and recommend to follow national, regional and international standards for barrier free design (design for all, inclusive design, accessibility and whatever term is used), e.g. the ISO standard 21542 "Accessibility and usability of the built environment" which is in preparation Organizations above a certain size should employ people with disabilities.	
AT C, L, NGO	6.3.6.2.	1101	te	There is no provision what an organisation shall do if it implements these provisions at a later stage and lay off child workers.	Complete the sentence: "If an organisation implements these provisions at a later stage and lays off child workers, it shall provide for adequate transitional financial support and appropriate education opportunities."	
AT C, L, NGO	6.3.6.2.	1102-1104	te	Not to discriminate on the basis of disability should be also included.	Add: disability.	
AT C, L, NGO	6.4	all	ge	The sub clause on labour practices focuses more or less on minimum expectations most of which are – at least in developed countries – covered by legislation or binding agreements. However, ISO 26000 is supposed to go beyond such minimum demands. Such guidance is missing. The subject of disabled persons has been obviously forgotten.	Introduce recommendations going beyond the pure legal minimum and define also best practices. Address disabled persons (e.g. need to employ a minimum of disabled people)	
AT C, L,	6.4.3.2.	1183-1185	te	The information has also to be given in good time.	Complete: "The information to the representatives or the employees has to be given in good time,	

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NGO					and in any event before the employees are directly affected by the changes as regards their conditions of work and employment.”	
AT C, L, NGO	6.4.4.1.	1220-1221	te	“ The employer can.....of work.” Is superfluous and confusing	delete	
AT C, L, NGO	6.4.4.2.	1231	te	To “consider “ international labour standards is too weak. They should be followed.	Replace “Consider” by “Follow”.	
AT C, L, NGO	6.4.4.2.	1244-1249	te	There is no limit for working hours and there is no right for paid annual leave.	Complete: “Hours of work have to comply with applicable laws and industry standards. In any event, employees shall not on a regular basis be required to work in excess of 48 hours per week and shall be provided with at least one day off for every seven-day period. Every employee is entitled to paid annual leave laid down by national legislation and/or practice.”	
AT C, L, NGO	6.4.5.2.	1278	te	The guide should explicitly encourage the creation of work councils – both within an organization at national level and, in case of multinational organizations, at the international level.	Add: - Encourage the creation of works councils within an organization at national level and, in case of multinational organizations, additionally at the international level; not prevent or impede efforts to create such work councils;	
AT C, L, NGO	6.4.5.2.	1282-1284	te	It is stands to reason that an organisation shall not encourage a government to restrict core labour standards! Particularly if the organisation wants to act social responsible. It is important to give advise, if the right of freedom of association is restricted by national legislation	Delete the text of 1282 -1284 and replace it by: “In cases in which the freedom of association and the right to collective bargaining are restricted by legislation, the organisation shall offer all workers analogous possibilities for independent and free associations and collective bargaining and try to influence the national law or regulation to respect the freedom of association and the right to collective bargaining.”	

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AT C, L, NGO	6.4.6.2	all	te	This sub clause is poorly drafted and hardly contains any obligations for the employers. The basic principle must be to register and report all accidents and other occupational diseases, establish a system to minimize these incidents, provide for minimum exposure to noise and hazardous substances below legal thresholds and in line with the state-of-the-art, implement a system to register the job satisfaction and make efforts to improve it.....	Make recommendations more demanding and change lines 1299-1305 in line with comment.	
AT C, L, NGO	6.4.6.2	1317-1327		The health and safety committees should not be considered as replacement for trade unions and work councils.	Add: These committees should not be considered as replacement for trade unions and work councils.	
AT C, L, NGO	6.5		ge	<p>The core issue “environment needs substantive strengthening. The presented recommendations are either too weak or not specific enough given the drastic changes which are needed to prevent the ecological disaster which is ahead of us. In addition, important aspects have been omitted entirely (e.g. noise or genetically modified organisms).</p> <p>The structure of the clause is lacking logical order and is highly confusing as e.g. issues (e.g. emissions, waste) have been mixed up with concepts/approaches (green procurement). It is suggested to separate these different subjects and follow a life cycle based structure (cradle to grave) for the issues and to drop the current grouping in 4 areas.</p> <p>Sections dealing with descriptions of the issues should be strictly informative and briefly (!) explain the problem. Recommendations should be related actions and/or expectations section.</p>	<p>Make the recommendations more specific and demanding. Add important environmental issues such as noise or GMOs. Follow a different structure in line with the one suggested below:</p> <p>PRINCIPLES AND GENERIC GUIDANCE:</p> <p>Legal compliance</p> <p>Compliance with international environmental agreements</p> <p>Precautionary approach</p> <p>Polluter pays principle</p> <p>Minimisation of environmental burdens, striving for excellence</p> <p>Application the same high level of environmental protection in all business units worldwide</p> <p>Supply chain demands</p> <p>.....</p>	

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					<p>CONCEPTS, TOOLS AND INSTRUMENTS</p> <p>Life cycle thinking and assessment</p> <p>Risk assessment, new technologies</p> <p>Eco-efficiency and design</p> <p>Green products</p> <p>Green purchasing/procurement</p> <p>Emergency plans</p> <p>.....</p> <p>ENVIRONMENTAL ISSUES</p> <p><u>Sustainable resource use</u></p> <p>Material use</p> <p>Water use</p> <p>Energy use</p> <p>Land use</p> <p>Use of hazardous chemicals</p> <p>Use of genetically modified organisms (GMOs)</p> <p><u>Pollution prevention</u></p> <p>Emissions to air</p> <p>Emissions to water</p> <p>Noise, Radiation, Vibration</p> <p>Waste</p> <p>Other (odour, litter,...)</p>	

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					<u>Climate change</u> Mitigation Adaptation <u>Nature conservation/restoration</u> Ecosystems Biodiversity	
AT C, L, NGO	6.5.1		te	The rather boring introduction does not really get to the point – that we are about to destroy the basis of our life and that it is almost too late to take corrective action.	Change text to underline the urgency of the matter.	
AT C, L, NGO	6.5.2		te	Change headline and structure in line with AT C, L, NGO comment on 6.5. In brackets (right column) main messages	PRINCIPLES AND GENERIC GUIDANCE: Legal compliance (follow environmental legislation) Compliance with international environmental agreements (respect for environmental agreements even where not ratified by host country and irrespective of any transitional periods permitted) Precautionary approach (as is) Polluter pays principle (as is) Minimisation of environmental burdens, striving for excellence (this applies to all issues and should be the main recommendation, at a minimum average environmental performance should be achieved, where possible top performance) Application the same high level of environmental protection in all business units worldwide (in particular for organisations with operations in	

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					several developed and developing countries) Supply chain demands (to specify environmental requirements for suppliers)	
AT C, L, NGO	6.5.2.1		te	Redundant to subsequent sections	Delete.	
AT C, L, NGO	6.5.2.4			Few organisations are able to “promote the development and diffusion of environmentally sound technologies”. The focus is wrong. It is not enough to be “less polluting”. The important point is the minimisation of environmental burdens and follow best practice..	It is suggested to replace this sub-clause by a sub-clause recommending a minimisation of environmental burdens (AT C, L, NGO comment on 6.5.2): “An organisation should minimise all its environmental burdens and achieve at least a better than average environmental performance compared to similar organizations. Wherever possible the organisation should strive for excellence levels (Best Available Technique, BAT)”.	
AT C, L, NGO	6.5.3		te	No essential information.	Delete.	
AT C, L, NGO	6.5.4		ge	Inadequate structure. Apart from that the headline “environmental aspects of activities, products and services” does not fit. This could be the general headline for all environmental issues. Pollution prevention would be more appropriate (if a grouping is really needed)..	Restructure in line with AT C, L, NGO comment on 6.5	
AT C, L, NGO	6.5.4.1	1443-1451	te	Completely superfluous text.	Delete.	

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AT C, L, NGO	6.5.4.2	1456	te	It is a precondition for any reasonable minimization program to identify, measure (quantitatively determine), record and report significant emissions.	Keep action in square brackets.	
AT C, L, NGO	6.5.4.2	1459-1460	te	It is not sufficient to “consider” guidelines/standards, benchmarks and best practice. It is important to achieve a high level of performance!!!	Add after “...practices”: At a minimum the organisation should achieve a better than average performance compared to similar organisations regarding air and water emissions. Wherever possible the organisation should strive for excellence levels (Best Available Technique, BAT)”. Add: - Documents describing the state-of-the-art such as the Reference Documents on Best Available Techniques (BREF) of the EU. -Minimum performance requirements defined in schemes as a precondition to obtain funding such as the Pollution Prevention and Abatement Handbook of the World Bank. -Political declarations of intent to reduce certain air or water emissions or future political targets.	
AT C, L, NGO	6.5.4.2	1465	te	The list should be more comprehensive.	Add: - Documents describing the state-of-the-art such as the Reference Documents on Best Available Techniques (BREF) of the EU. -Minimum performance requirements defined in schemes as a precondition to obtain funding such as the Pollution Prevention and Abatement Handbook of the World Bank. -Political declarations of intent to reduce certain air or water emissions or future political targets.	
AT C, L, NGO	6.5.4.2	1468	te	It is a precondition for any reasonable waste management to identify, measure (quantitatively determine), record and report significant waste streams.	Keep action in square brackets.	
AT C, L, NGO	6.5.4.2	1469	te	It is unclear what a basic waste fraction is.	Change to: - establish a waste separation system, where as a minimum the following waste fractions are separated: Glass - Metal - Paper - Plastics - Electronic/Electrical equipment - Hazardous waste	
AT C, L, NGO	6.5.4.2	1470-1471	te	This text is not acceptable as it is left entirely open how the prioritization should be done.	Change to: - establish and report a waste handling and minimisation strategy, which prioritises waste management options in the following order: Prevention - Reuse - Material recycling - Energy	

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					recovery - Incineration without energy recovery – Safe land filling;	
AT C, L, NGO	6.5.4.2	after 1471	te	Measures to facilitate recycling should be encouraged.	Add: - avoid the use of chemicals which can be an impediment to recycling; - ensure that components of products or packaging can be easily separated for recycling;	
AT C, L, NGO	6.5.4.2	After 1471	te	The waste minimization bit needs to be expanded to cover packaging.	Add: - avoid excessive packaging by reducing it to the minimum amount which is technically feasible;	
AT C, L, NGO	6.5.4.2	1475-1484	te	The box is not helpful.	Delete box.	
AT C, L, NGO	6.5.4.2	1485	te	Important aspects such as noise, radiation, heat, vibration are missing.	Proposal for a noise section : Description of the issue A significant proportion of the population is exposed to community noise (environmental noise) from various sources such as road, rail or air traffic, industries, construction work, neighbourhood, leisure-time activities, ventilation systems, domestic appliances and toys. Despite the fact that a number of measures has been taken to combat noise emissions e.g. from cars and lorries the noise pollution problem is far from being solved and seems even to increase. Adverse health effects of noise include hearing impairment, reduced speech intelligibility, sleep disturbance, adverse impacts on physiological functions (e.g. increased blood pressure, heart disease), reduced performance, behavioural disorders and annoyance.	

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					<p>Related actions and/or expectations</p> <p>The organisation should, where relevant, identify, measure, record and report its significant community noise emissions/immissions. This should also include noise emitted by products manufactured or traded by the organisation.</p> <p>The organisation should, where relevant, establish, implement and report a noise emission/immission minimization programme to achieve noise levels below legal thresholds.</p> <p>An organization should, where relevant, specify and report detailed noise emission/immission minimization targets in conformity to the levels specified the WHO Guidelines for Community Noise.</p> <p>Reference: WHO, Guidelines for Community Noise, Geneva</p>	
AT C, L, NGO	6.5.4.2		te	The provisions regarding toxic and hazardous materials are well done but need to be complemented by some additional recommendations to ensure that only chemicals are used for which all data are available needed for risk assessment	Add indent: - avoid the use of chemicals for which a risk assessment is impossible due to the insufficient availability of toxicological data, in particular, in case of new substances such as nanoparticles whose toxicological properties are widely unknown;	
AT C, L, NGO	6.5.4.2	1492-1494	te	The text in brackets is of utmost importance and should be kept!	Keep text in brackets!	
AT C, L,	6.5.4.2	1495-1496	te	Substances which interact with the hormone system (endocrine disrupters) need to be also avoided.	Add after "...bio accumulative": or interact with the hormone system (endocrine disrupters).	

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NGO						
AT C, L, NGO	6.5.4.2	1498-1501	te	Under no circumstances the text in brackets must be deleted. This text complements the indent underneath.	Keep text in brackets.	
AT C, L, NGO	6.5.4.2	1511-1517	te	The box is displaced here.	Shift to products section.	
AT C, L, NGO	6.5.5		te	It is inadequate to have a clause on concepts/tools (which are NOT environmental issues!) between sections addressing environmental burdens and should be restructured by moving certain aspects to the proposed section dealing with principles and generic guidance and by deleting others.	See AT C, L, NGO comment on 6.5	
AT C, L, NGO	6.5.5.1	1535-1552	te	The section on cleaner production is superfluous. The relevant aspects such as resource use or waste are covered elsewhere.	Delete.	
AT C, L, NGO	6.5.5.1	1553-1568	te	The issues “environmental risk”, “life cycle thinking”, “eco efficiency” and “green purchasing” are displaced here.	Shift “environmental risk”, “life cycle thinking”, “eco efficiency” and “green purchasing” to the proposed section dealing with principles and generic guidance. See AT C, L, NGO comment on 6.5	
AT C, L, NGO	6.5.5.1	1569-1570	te	The issue “product-service systems” is displaced here.	Create new issue “environmental performance of products” and incorporate a short version of product-service systems there. See AT C, L, NGO comment on 6.5	
AT C, L, NGO	6.5.5.1	1571-1572	te	The issue “consumer role and related policies” is displaced here. It belongs to consumer issues.	Delete.	
AT C, L, NGO	6.5.5.2		te	See AT C, L, NGO on 6.5.5 and 6.5.5.1	Adjust in line with AT C, L, NGO on 6.5.5 and 6.5.5.1	

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AT C, L, NGO	6.5.5.2	1578-1591	te	The box is useless.	Delete box.	
AT C, L, NGO	6.5.5.2	1594-1621	te	The issue “environmental risk” contains a text mix which belongs to different sections.	Allocate the text to the sections it belongs to, i.e. in part to risk assessment, in part to a products section and in part to principles and generic guidance.	
AT C, L, NGO	6.5.5.2	1628-1635	te	The text including the one in brackets is valuable but is better placed under another heading (new issue). The material consumption should at least correspond to the state-of-the-art but should preferably achieve excellence levels!	Put text under proposed new issue “material use” (if considered useful shift under issue “sustainable resource use”. See AT C, L, NGO comment on 6.5. Keep text in brackets. Change second indent to: - Establish, implement and report against a material consumption minimization programme - covering products and services of the organization - to achieve a material consumption corresponding <u>at least</u> to the state-of-the-art, <u>but preferably to excellence levels</u> ;	
AT C, L, NGO	6.5.6.2	1701-1702	te	The text in brackets is essential!	Keep text in brackets.	
AT C, L, NGO	6.5.6.2	1703-1705	te	It is not sufficient to “reduce” energy consumption. The organisation should achieve excellence levels.	Change second indent to: The organisation should establish, implement and report an energy minimization programme to reach energy levels below legal thresholds covering products and services of the organization to achieve an energy consumption corresponding at least to the state-of-the-art, but preferably to excellence levels;	
AT C, L, NGO	6.5.6.2	1709-1724	te	This section should cover efficient water use in addition to water conservation. The standard should refrain from any political advice to	Change title to “Water efficiency and conservation”. Introduce section on “efficient water use” with the following text:	

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				governments. The watershed approach cannot be followed by organizations if it has not been implemented by governments.	<ul style="list-style-type: none"> - The organisation should identify, measure, record and report its water use; - The organisation should, establish, implement and report a water use minimization programme covering also its products and services; - An organisation should specify and report detailed water use minimization targets covering products and services of the organization referencing guidelines/standards, benchmarks, and best practices; - At a minimum the organisation should achieve a better than average performance regarding water use, but should strive for excellence levels. 	
AT C, L, NGO	6.5.7.2	1753-1772	te	The climate change mitigation part lacks clarity, does not give the clear-cut advice to minimize greenhouse gas emissions, promotes uncritically alternative energy forms and flexible Kyoto mechanisms and does not address undue lobbying activities to prevent or soften political measures to reduce greenhouse gas emissions.	<p>Change text along the following lines:</p> <ul style="list-style-type: none"> - The organisation should identify, measure, record and report its greenhouse gas emissions; - The organisation should, establish, implement and report greenhouse gas emission minimization programme covering also its products and services; - An organisation should specify and report detailed greenhouse gas emission minimization targets covering products and services of the organization including transportation referencing guidelines/standards, benchmarks, and best practices; - At a minimum the organisation should achieve a better than average performance regarding greenhouse gas emissions, but should strive for 	

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					<p>excellence levels;</p> <ul style="list-style-type: none"> - Where fossil fuels are replaced by other forms of energy such as bio fuels an assessment of the social and environmental consequences should be carried out and reported to ensure that indeed significant reductions of greenhouse gases are achieved and to avoid adverse effects such as deforestation or a significant increase of food prices; - Greenhouse gas emissions should primarily be reduced by the organizations themselves rather than relying on the flexible mechanisms of the UN Framework Convention on Climate Change (76); - Organizations should refrain from any political lobbying with the aim to prevent greenhouse gas emission reduction policies such as introduction of binding reduction targets or taxes and should make transparent and report any statements/activities in this respect; 	
AT C, L, NGO	6.5.7.2	1774-1786	te	The box 8 is entirely superfluous.	Delete box 8.	
AT C, L, NGO	6.5.7.2	1787-1796	te	The statements are too vague. What is meant by “explore the feasibility of moderating potential damages”?	<p>Focus on more concrete advice for organizations, e.g.</p> <ul style="list-style-type: none"> - check the suitability of buildings to withstand heavy weather conditions such as storms or heavy snow loads and take corrective action; - check whether the location of the organization is endangered by floods and take corrective action; <p>.....</p>	

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AT C, L, NGO	6.5.8	1815 - 1846	te	Both suggested headlines are inadequate. It is somewhat artificial to separate “ecosystem services” from “biodiversity”. Both aspects are closely linked. Restoration can apply to both. The whole clause is poorly drafted and does not give specific, clear-cut recommendations	Use title: Nature conservation and restoration Change structure of clause in line with comment. Revise sub clause substantially in line with comment	
AT C, L, NGO	6.5.8.2	1847-1881	te	The clause fails to address directly and adequately some of the main concerns such as deforestation or overfishing.	Rewrite along the following lines: An organization should: - identify and assess the potential adverse effects of its activities on ecosystems/biodiversity; - seek to minimize adverse environmental impacts on ecosystems/biodiversity; - should refrain from any activity which might pose a threat to endangered plant and animal species; - participate in ecosystem restoration activities, in particular, if the organisation has contributed to ecosystem/biodiversity degradation or destruction in the past; - not contribute to deforestation and employ sustainable forest management practices; - use at least a certain proportion of wood and wood products from organizations certified to meet sustainable forest management practices; - not contribute to overfishing and employ sustainable fishing management practices; - use at least a certain proportion of fish and fish products from organizations certified to meet sustainable fishing management practices; - employ organic farming methods;	

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					- use at least a certain proportion of agricultural products from organizations certified to meet organic farming criteria;	
AT C, L, NGO	6.5.8.2	1882-1893	te	Box 10 is not helpful.	Delete box 10	
AT C, L, NGO	6.6.3.2	1918-1928	te	The text calls for the implementation of policies and practices to "counter corruption" etc. but does not actually say what the elements of such activities should be.	Give some details on the elements of the anti-corruption policy to be implemented, e.g. not to offer or accept gifts or donations of a value greater than a certain value, make transparent any money flows to political parties, etc.	
AT C, L, NGO	6.6.4.2	1934-1944	te	That organizations try to influence policy makers is normal and legitimate. However, it is not acceptable when businesses lobby against adoption of essential legal measures which are in the public interest e.g. to prevent global warming (Kyoto). It is crucial to report all money flows associated with lobbying. The transparency principle should be further enhanced.	Add (before 1936): - Avoid any lobbying activities that run counter to broadly accepted measures in the public interest such as international agreements on reduction of greenhouse gas emissions; Change last indent to: - Be fully transparent regarding its political involvement and report in detail any opinion forming activity, any political lobbying activity, any support for any think tank, scientific institution or NGO and the related money flows.	
AT C, L, NGO	6.6.6.2	1975-1976	te	It is not only important to establish SR criteria for suppliers but these criteria need to correspond to a high level of protection and compliance with such criteria needs to be verified.	Add after 1976: - Ensure that these criteria correspond to a high level of ambition by referring at a minimum to the state-of-the-art or, preferably, to best available technique (BAT); -Verify that the suppliers conform to these specifications;	

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AT C, L, NGO	6.6.7	1985	te	This sub clause fails to address the limitations of the property rights – the social obligation of private property. This idea is essential for the social welfare state and is, for example embedded in the German constitution (Grundgesetz). From this follows that property rights are not absolute and must be balanced against public needs.	It must be clearly stated that an organisation should respect the principle of social obligation of private property and that any property rights are therefore limited or subordinated under public and social needs. Private property should never be misused to promote activities which run counter to social and public needs. Practical examples for this should be also given. For instance, intellectual property rights should not be misused to prevent the development of non-proprietary open source software. Patents should not prevent the availability of cheap medications (generic drugs) for the treatment of people who cannot afford more expensive pharmaceuticals.	
AT C, L, NGO	6.7		ge	The clause on consumer issues has been clearly improved but is still lacking ambition and detail (clear-cut, verifiable advice ensuring a high level of protection). Important aspects such as advertising or accessibility/design for all have at best been touched upon.	This clause needs addition of missing items and strengthening.	
AT C, L, NGO	6.7.3.1	2030-2041	te	The clause rightly deploras deceptive, misleading, fraudulent and unfair marketing practices. However, this is only part of the problem. Advertising is a problem even if no false claims or no claims at all are made, and even if adverse effects are notified (e.g. in case of cigarettes) when it encourages to consume articles which have adverse effects ore are not sustainable. Examples include tobacco products or products containing lots of sugar or fat. In view of the increasing obesity problem in certain areas advertising of these products directed to children is particularly questionable. Advertising plays with feelings and emotions and may be literally correct and still highly irresponsible. These aspects should be more elaborated.	Take a broader perspective on negative aspects of advertising in line with comment.	

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AT C, L, NGO	6.7.3.2	2042-2094	te	<p>These provisions are much too weak bearing in mind practices of the advertising industry and their clients to tempt consumers with all possible tricks. Of particular concern is advertising directed towards children.</p> <p>The essential recommendations contained in the help box 11 (indents 1-4) should be incorporated in the normative text (and box 11 deleted).</p>	<p>Introduce more demanding recommendations regarding advertising, particularly for children. Add text on advertising along the following lines:</p> <ul style="list-style-type: none"> • Not advertise products or benefit from such advertising which are, when consumed as intended, inherently unhealthy (e.g. tobacco products); • Not make promises of winnings to tempt consumers to purchase products or to attend vending events; • Not create the false impression that the consumer has already won, will win, or will on doing a particular act win, a prize or other equivalent benefit, when in fact either: there is no prize or other equivalent benefit, or, taking any action in relation to claiming the prize or other equivalent benefit is subject to the consumer paying money or incurring a cost; • Not claim that a product is able to cure illnesses, dysfunction or malformations unless an independent scientific body has confirmed the claim; • Not claim that a product or service has been approved, endorsed or authorised by an official body when this is not the case; • Should not advertise a product in such a manner as to make the consumer believe that the product is made by another manufacturer (e.g. a known brand); • Not describe a product as 'gratis', 'free', 'without charge' or similar if costs are involved to obtain the product; • Not send consumers unsolicited advertising emails unless the consumer has agreed to this in advance (opt-in system); • 	

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					<p>Add text on advertising addressed to children:</p> <ul style="list-style-type: none"> • Not include in an advertisement a direct call to children to buy advertised products or persuade their parents or other adults to buy advertised products for them; • Not use descriptions of violence in advertising addressed to children; • Not promote products which by their content of fat and/or sugar may lead to obesity in advertising addressed to children; • <p>Add text on reliability of the information (from box 11):</p> <ul style="list-style-type: none"> • Provide information on products and services based on scientific methodology that is sufficiently thorough and comprehensive to support the claim and that produces results that are accurate and reproducible; • Provide details concerning the procedure, methodology and any criteria used to support the claims upon request to all interested parties; • Make clear whether or not third parties have been involved in the conformity assessment of the products or services and identify such bodies; <p>Change wording of lines 2056-2064</p> <ul style="list-style-type: none"> • all relevant aspects of a product or service taking into account ideally the full life cycle 	

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					<p>(e.g. save use, maintenance, storage and disposal);</p> <ul style="list-style-type: none"> materials/hazardous chemicals contained in or released from products; quality aspects of products and services using standardised test procedures e.g. colour fastness, washing performance, durability using where possible average performance or best practice as benchmarks; health and safety aspects of products and services including conformity to national, regional or international standards and other specifications establishing a higher level of protection compared to baseline requirements required by law; all relevant environmental aspects of products and services including e.g. resource efficiency and energy consumption during use taking into account realistic use patterns and/or relating to the full life cycle using where possible average performance or best practice as benchmarks (e.g. eco-label criteria); <p>Add text on accessibility:</p> <ul style="list-style-type: none"> make efforts so that the information about products and services is accessible to people with disabilities, e.g. by providing the information for people without vision in other forms than visual such as tactile warnings; create websites which are in compliance with web accessibility guidelines of the World Wide 	

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					<p>Web Consortium (W3C);</p> <ul style="list-style-type: none"> display the information on products and services such as texts in leaflets or price tags in shops in a manner so that people with reduced vision do not encounter difficulties reading it; provide information on the accessibility (usability for elderly and disabled persons) of products and services using national, regional or international standards and other specifications; <p>Add text on language provision:</p> <ul style="list-style-type: none"> provide the information in all official languages of the point of sale 	
AT C, L, NGO	6.7.4.2	2099-2157	te	The division in “actions” and “procedures” is of little benefit and makes reading more difficult. The recommendations on chemicals are relevant from a health and environmental perspective. However, these two aspects are currently split.	Consider combining a) and b) and the environmental part of 6.7.6.	
AT C, L, NGO	6.7.4.2	2102-2103	te	It is important to take into consideration the intended, but also the foreseeable use of the products. It may be better to stress the need to put safe products on the market.	Replace first indent by: - provide products and services which, under normal and reasonably foreseeable conditions of use, are safe for the user, other persons, their property, and the environment;	
AT C, L, NGO	6.7.4.2	2106-2109	te	To go beyond the legal minimum should be also encouraged when new designs have been developed which could minimize compared to other (traditional) products, in other words, the top runner should constitute	Change second sentence to: In particular, in cases where accidents are reported involving goods and services that conform to <u>regulations</u> , standards or other specifications or when alternative product designs	

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				<p>the benchmark to follow.</p> <p>The specifications beyond the legal minimum should be reported.</p>	<p><u>have been developed which can reduce the number and/or severity of accidents or when independent product tests show that goods and services of other providers are better rated</u>, the organisation should go beyond these minimum requirements to achieve the best possible protection level.</p> <p><u>The strengthened specifications should be reported;</u></p> <p>Provide examples for this, e.g. the European NCAP car safety tests with its star rating for passenger and pedestrian safety.</p>	
AT C, L, NGO	6.7.4.2	2110-2115	te	The use of the heavy metals must be justified and the justification reported.	Add: where such substances need to be used because no technical alternative exists this should be justified and the justification reported;	
AT C, L, NGO	6.7.4.2	2121-2123	te	The recommendation falls short of consumer expectations and is a step backwards compared to legislation in Europe and other advanced areas. The question is what are the boundary conditions for liability. Some keywords: strict liability (independent of negligence of the manufacturer, reasonably foreseeable use, liability caps etc. Also damage to objects should be covered.	Reword along the following lines: - accept strict liability independent of any negligence of the manufacturer for the impacts of goods and services that cause damage to persons and objects taking into account the reasonably foreseeable use and pay unrestricted compensation even if the provision of the product or service was in compliance with the state-of-the-art at the point in time of delivery. To do so...;	
AT C, L, NGO	6.7.4.2	2124-2125	te	This important provision on vulnerable groups should be expanded and explained.	Add:dangers, e.g. by limiting access to dangerous places by means of child-resistant mechanism;	
AT C, L, NGO	6.7.6.2		te	<p>The coverage of environment and socially beneficial goods and services in one sub clause is not appropriate.</p> <p>The environment part should be made more ambitious and better structured and worded. The accessibility/design for all issue is entirely underdeveloped.</p>	<p>Split sub clause in two – environment (preferably combined with health and safety aspects, 6.7.4) and Accessibility/Design for All and replace current text by the following:</p> <p>Environmental aspects</p>	

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					<ul style="list-style-type: none"> • assess the environmental performance of products and services taking into account the full life cycle; • identify the environmental performance of the leading products or services (top-runner); • reduce the environmental burdens associated with a product or service resulting in at least better than average performance; and should preferably strive for excellence levels achieved by the best performing (leading) products; • minimize the energy consumption of energy using products during use; • largely eliminate stand-by losses of energy using appliances by using an appropriate technology; • design products so that they can be easily reused, repaired or recycled; • provide for easily accessible collection points for used products which can be reclaimed and take them back free of charge for further treatment • minimize noise emissions of products; • prevent or reduce excessive packaging using the minimum amount which is technically required and use reusable containers wherever possible; • not launch products without having performed an environmental risk assessment in case new materials and/or production methods (e.g. nanotechnology) are used; 	

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					<ul style="list-style-type: none"> • apply for eco-labels or make use of eco-label criteria and other specifications for benchmarking; • give preference to local products which do not need to be transported over long distances resulting in environmental impacts as a result of traffic; <p>Accessibility/Design for All</p> <ul style="list-style-type: none"> • ensure that the products or services are accessible, i.e. that they can also be used by elderly and disabled persons; this means, for example, that: <ul style="list-style-type: none"> - controls are big enough to grip easily and do not require strong forces to operate, - labels, symbols and types are big enough using appropriate colour combinations with sufficient contrast so that they can be read by persons with impaired vision, - signals of appliances are be provided in different formats, e.g. auditory and visual, - appropriate colour combinations with sufficient contrast - articles are not too heavy so that they can be lifted, -the mode of operation is intuitive and not too complex, - accessories can be easily attached or detached, 	

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					<ul style="list-style-type: none"> - surfaces are not slippery, - products are fire-resistant, etc. • ensure that products and services comply with national, regional or international standards and other specifications on accessibility • create websites which are in compliance with web accessibility guidelines of the World Wide Web Consortium (W3C); 	
AT C, L, NGO	6.7.7.2	2230-2232	te	It is insufficient just to ask for guarantees as there are warranty laws in place in many countries. The point is that these guarantees must go beyond of what the law provides.	Change to: - Offer guarantees for a certain period of time <u>significantly exceeding any warranty periods guaranteed by law</u> , providing....	
AT C, L, NGO	6.7.10	2281-2300	te	This sub clause contains more or less text which belongs to other sub clauses and is, therefore, superfluous.	Delete entire sub clause.	
AT C, L, NGO	6.8	all	te	<p>This sub clause is too broad to be of practical use. Many recommendations are clearly in the responsibility of governments (“improve the quality of education”). Often the recommendations are so general that they are hardly enforceable (“value the local culture”, “try to create positive effects for the local economy”). In some cases the recommendations just point to core activities of any business (“contribute to employment”) which can hardly be considered as SR activity.</p> <p>Some issues are better placed in other parts of the document (health at work).</p> <p>The help boxes do not provided added value.</p>	<p>Rework this sub clause and focus on clear-cut , verifiable recommendations.</p> <p>Shorten the text.</p> <p>Delete help boxes and give better descriptions in the text.</p>	

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AT C, L, NGO	6.8.3.2	2440-2441	te	To contribute to employment through the core activities is clearly not a socially responsible act.	Change wording to: - Contribute to employment and income generation through means other than its core activities, e.g. through investments in social programmes;	
AT C, L, NGO	6.8.4	all	te	It would be more appropriate to focus on the promotion of local economy vis-à-vis the global economy and to change the title accordingly. There is no real need to subdivide the sub clause. The clause could be simplified by eliminating issues which do not belong here (e.g. property rights, resource use) or are non-saying ("try to create positive effects for the local economy").	Change title to: "Contribution to local economy". Drop subdivision. Replace current text in line with comment.	
AT C, L, NGO	7		ge	Whilst the text is an improvement compared to WG2 it still contains too much hot air and non-saying empty phrases (MSS phraseology without content)). The current text could be significantly reduced. By contrast, essential substantive recommendations are still inadequate or missing (supply chain, benchmarking, indicators, reporting).	This clause should be completely reworked in line with comment.	
AT C, L, NGO	7.2	all	te	The whole clause including its title is confusing, lacks logic and is difficult to read. This clause should essentially put into relation the principles and recommendations contained in the standard and other applicable rules, specifications, best practices, stakeholder expectations on the one hand and the organisation's current performance on the other hand. On that basis the need for action is established in those areas where societal expectations do not match the current practices. The current title does not reflect this. The structure is odd.	Change title to "Assessing the organisation's SR profile in relation to societal expectations". Change structure of 7.2 along the following: Identification of applicable rules and best practices Analysing the boundaries of SR Identification of stakeholder needs Establishing the organization's current SR profile by comparing its current SR performance with societal expectations	

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AT C, L, NGO	7.2.1	all	te	<p>This clause misses the point that the purpose of the analysis is to check whether the organisation behaves in a responsible manner from a public interest point of view in order to take the appropriate measures. In order to be able to do so the organisation needs to put into relation its own performance to the state-of-the-art, e.g. in terms of energy consumption.</p> <p>The outcome is supposed to be the basis for all SR related activities of the organisation.</p>	<p>Replace text by: The overall objective is to assess the organization's activities and impacts including its supply chain taking into account the expectations of the public regarding socially and environmentally responsible behaviour. To this end the organisation needs to put into relation its own SR performance to the principles and issues as described in this standard, existing regulations, international treaties and best practices taking into account all stakeholder views. The result of the assessment forms the basis for the implementation of SR in the organization. The analysis should be periodically reviewed and the derived measures should be updated accordingly.</p>	
AT C, L, NGO	7.2.2	2646-2659	te	<p>Before understanding a profile it must be established.</p> <p>The purpose of the establishment of the organisational profile is to get a good understanding of the performance of the organisation in the SR area. Hence, the starting point is an inventory of existing practices, e.g. its current coverage of resource efficiency etc. compared to external demands.</p>	<p>Change title to: Establishing the organization's current SR profile</p> <p>Change text along the following lines:</p> <p>The organization should:</p> <ul style="list-style-type: none"> - Carry out an inventory of all relevant data to assess the organization's SR performance including future trends; - Compare its SR performance with legal requirements, provisions of international agreements, recommendations of ISO 26000, guidelines, standards, specifications, benchmarks and best practice documents including envisaged revisions and likely trends; - Compare its SR performance with stakeholder expectations, in particular, of those representing non-business interests; - Establish a SR profile highlighting strengths and weaknesses; 	

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AT C, L, NGO	7.2.3	2660-2691	te	<p>This sub clause is very confusing, badly structured and totally fails the point. There are no real obligations for the supply chain ("...this may (!) involve assessing the boundaries of social responsibility..."). The organization is entirely free to define what is in and what is out "its sphere of influence". Is unacceptable!</p> <p>The evaluation of information on the context misses the point. The expectations of the society must be placed in the centre of the considerations – not the goals, practices, progress of the organization!</p>	<p>Split sub clause in "Identification of applicable rules and best practices" and "Analysing the boundaries of SR" in line with AT C, L, NGO comment on 7.2 and provide text along the following lines:</p> <p><u>Identification of applicable rules and best practices</u></p> <p>The organization should identify all relevant documents in addition to ISO 26000 necessary to assess its SR performance and the SR performance of its supply chain including but not limited to:</p> <ul style="list-style-type: none"> - all applicable national laws in the country of operation; - all relevant international laws, treaties, protocols or conventions; - relevant laws from countries with more ambitious provisions compared to the host country of the organization; - documentation on indented new legislation or revisions of exiting legislation in the area of SR; - documentation of legal political targets (e.g. to phase out chemicals or reduce energy consumption); - voluntary codes or standards relating to SR; - documents describing the Best Available Techniques (BAT) or excellence criteria for certain sectors or products (e.g. eco-label criteria) or other benchmarks; - information on the SR performance of its 	

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					<p>competitors or similar organizations;</p> <ul style="list-style-type: none"> - public procurement guidelines containing SR related requirements; - minimum SR performance requirements defined in funding schemes; - scientific and other literature on best SR practices. <p>Based on this documentation the organization should identify existing minimum requirements and possible best practices applicable to itself and its supply chain.</p> <p><u>Analysing the boundaries of SR</u></p> <p>An organization should assess the boundaries of social responsibility within the organization and its supply chain [upstream, downstream and sideways] and within its stakeholder network. As a matter of principle the organization should use all its power within its sphere of influence to enhance the socially responsible behaviour of other organizations.</p> <p>At a minimum the organization should:</p> <ul style="list-style-type: none"> - establish SR criteria for its direct contractors and suppliers covering its operations as well as its products and services focussing on their significant SR impacts; - where possible extend these provisions by requiring contactors and suppliers to specify requirements for their contractors and suppliers; 	

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					<ul style="list-style-type: none"> - seek to ensure a high level of SR performance in all relevant SR areas within its supply chain through these provisions; - establish provisions to verify the fulfilment of these criteria; - justify its choices - publish the criteria applicable to contractors and suppliers and their justification. <p>.....</p>	
AT C, L, NGO	7.2.3	2696-2722	te	Box 21 raises more questions than it answers. For instance, it is astonishing to find procurement related items such as buying of energy-efficient computers or use of green hotels under the organization's own activities. It would seem to be a supply chain issue. Also the choices look somewhat arbitrary. The table is also to long. The focus should be on the supply chain.	Focus on supply chain and delete issues which are significant for the organization itself. However, include procurement demands.	
AT C, L, NGO	7.3	all	te	<p>Also this sub clause follows the "everything is possible" approach and consists to a large extent of empty phrases. The clause misses the point in various respects:</p> <p>First, it fails to address the purpose of working with stakeholders. One of the main functions of the stakeholder dialogue is the identification of the needs of people (societal needs) expressed by representatives and proxies – public bodies, labour representations, consumer organizations and NGOs. Another is to exert an influence to promote good SR practices.</p> <p>Second, it fails to give clear-cut guidance on who is to be involved. In particular, it does not point to the need to have labour (the creation of works councils is to be supported and should under no circumstances be</p>	<p>This sub clause must be rewritten from scratch incorporating the concepts outlined in the comments:</p> <p>Identify the purpose of the stakeholder engagement process in line with comment.</p> <p>Include a clear statement that the involvement of stakeholders should include at a minimum:</p> <p>Labour: the creation of works councils is to be supported and should under no circumstances be</p>	

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				<p>impeded) and public interest representatives (NGOs and governments) involved. As it stands an organisation might chose only business stakeholders. It must be also pointed out that the organizations should not only involve smooth NGOs but also critical ones challenging the organization.</p> <p>Third, the document identifies 2 main components – identification of stakeholders and engagement. However, the very important 3rd element – identification of stakeholder positions has been omitted. Normally only a small fraction of the stakeholders will be actively engaged in the process, be it because of resource constraints, for political reasons or simply for practicality reasons.</p> <p>Fourth, the reporting aspect has been omitted – both as regards the involvement of stakeholders in the evaluation of the SR reports and the reporting obligation regarding the stakeholder involvement.</p> <p>The text is too long for the substance it contains.</p>	<p>impeded</p> <p>Public interests: NGOs (including critical ones challenging the organization) and authorities</p> <p>The document should introduce a third element of the process and clearly point to the need to identify stakeholder positions also in those cases where a stakeholder cannot (or does not want to) be engaged. These stakeholder positions (e.g. expressed in a publication of an NGO) need to be analysed and the organisation should develop and communicate its reaction.</p> <p>Introduce the need to involve stakeholders in the evaluation of the SR reports and the need to include in the SR report the details of stakeholder involvement in the activities of the organization.</p> <p>Shorten text considerably.</p>	
AT C, L, NGO	7.4	all	te	Much too long for the substance it contains.	Reduce to 1 paragraph and focus on essentials.	
AT C, L, NGO	7.4.3	2887-2890	te	<p>This implies that the organization “may” follow or not this approach and can choose whatever core issues they like. This is not at all acceptable.</p> <p>This sub clause does not give any direction in terms of performance to be achieved. The basic advice should be to achieve at least an average performance in any of the SR fields well beyond legal demands and to strive for excellence levels wherever possible. To this end the organizations should review the documents listed in AT C, L, NGO comment on 7.2.3 (on legislation and best</p>	<p>Change to: Objectives <u>should</u> be based on:</p> <p>- all core issues of social responsibility as identified in clause 6 of this standard;</p> <p>Add:</p> <p>The organization should achieve at least a higher-than-average performance in any of the SR fields well beyond legal minimum demands and to strive for excellence levels wherever possible considering the provisions and contents of this guidance and other applicable guidelines/</p>	

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				practice) and set the ambition level as high as possible. All choices need to be explained and reported.	standards, benchmarks and best practices considering the documents listed in ... (according to AT C, L, NGO proposal to be included in 7.2.3). All choices should be explained and reported.	
AT C, L, NGO	7.5	all	te	Much too long for the substance it contains.	Shorten this and focus on essentials	
AT C, L, NGO	7.5.2	all	te	This is a mess lacking any logical structure. The box 22 is of little help. Who is the addressee? Should the SMEs anticipate their own fear? The advice to start with one core issue runs counter to the holistic principle of SR. The advice should be that the SME should deal with all core issues but at a lower level of sophistication. This guidance needs to be developed.	Replace text by: This process of integrating social responsibility in the daily practice should include: <ul style="list-style-type: none"> • The identification of responsibilities and decision making procedures on SR within the organization; • The commitment and participation of the organization's leadership in SR initiatives; • The identification of departments, if any, whose activities and responsibilities have the potential to advance SR issues. • The formation of internal working structures such as one or more SR teams and their composition; • Identification of training needs involving internal and external expertise and organization of training sessions; • Budgeting, scheduling and monitoring SR activities; • The involvement of internal and external stakeholders, as described in 7.3 of this guidance. 	

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					Rewrite box 22 in line with comment or, preferably, incorporate guidance in the text.	
AT C, L, NGO	7.5.3	all	te	This sub clause is superfluous.	Delete entire sub clause.	
AT C, L, NGO	7.5.4	2977-2987	te	This sub clause does not give any direction in terms of performance to be achieved. The basic advice should be to achieve at least an average performance in any of the SR fields well beyond legal demands and to strive for excellence levels wherever possible. To this end the organizations should review the documents listed in AT C, L, NGO comment on 7.2.3 (on legislation and best practice) and set the ambition level as high as possible. All choices need to be explained and reported.	Replace text by: An organization should translate the long and mid-term objectives into concrete SR short-term targets. The organization should achieve at least a higher-than-average performance in any of the SR fields well beyond legal minimum demands and to strive for excellence levels wherever possible considering the provisions and contents of this guidance and other applicable guidelines/standards, benchmarks and best practices considering the documents listed in(according to AT C, L, NGO proposal to be included in 7.2.3). All choices should be explained and reported.	
AT C, L, NGO	7.5.4			The text on indicators should be included in a separate chapter within the reporting section. The use must not be optional! This standard should give guidance on indicators to be used - either by identifying the (broad) indicators itself and/or by giving clear-cut instructions on how to proceed. A strong recommendation that all major areas have to be covered should be included. In the proposal on the right environment is used as an example to show the approach in principle. The box 23 is of little benefit.	Add the following text: An organization should select SR performance indicators which should at a minimum cover all core issues defined in clause 6 (organizational governance, human rights, labour practices, environment, fair operating practices, consumer issues, social development). The organisation should identify or define its specific SR indicators taking into account the state-of-the-art as defined in broadly recognised guidance documents on indicators. The organisation should document, justify and publish its choices and omissions.	

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					<p>Indicators should cover at a minimum the following aspects, where relevant:</p> <p>.....</p> <p><u>Environment:</u></p> <p>Sustainable resource use (use of materials, water, energy, land, hazardous chemicals, genetically modified organisms (GMOs)</p> <p>Pollution prevention (emissions to air and water, noise, radiation, waste)</p> <p>Climate change (mitigation, adaptation)</p> <p>Nature conservation/restoration (ecosystems, biodiversity)</p> <p>.....</p> <p>In order to allow for performance comparisons of different organisations the data should be related wherever possible to best practices or other benchmarks, and quantitative data should not only be presented in absolute but also in relative terms e.g. by normalising the energy use to a production output (per unit of product or mass unit, or monetary sales value) or per employee and the like. Preferably the data should be presented using different reference points for normalisation. To this end the organisation should provide basic company data such as production volumes, number of employees and net sales.</p> <p>Delete box 23.</p>	
AT C, L ₁	7.5.5	all	te	Non-essential text.	Delete entire sub clause.	

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NGO						
AT C, L, NGO	7.6	all	te	Most of the text is of little use. By contrast, the important issues – clear-cut reporting rules are missing.	Shorten non-essential text and provide sound reporting rules (in 7.6.2.1).	
AT C, L, NGO	7.6.2.1	all	te	Also this clause must be considered as a complete failure. The wording “typically stakeholders expect” is totally displaced. The standard has to define what should be included at a minimum in the report. Most of the indents say more or less the same with different words. The recommendation to use third party assurance is appreciated.	Keep first sentence only and replace rest of the text until line 3109 by: Such reports should at a minimum address: <ul style="list-style-type: none"> • Basic data such as type of organization, its output, number of employees, turn over, etc. • SR vision, policy, main objectives • Compliance with legislation and legal infringements; • Compliance with requirements in international agreements and conventions; • Consistency with ISO 26000 recommendations including a justification of all choices made; • The selection of and compliance with other specifications, codes, guidelines, best practice documents, benchmarks and other self set targets the organisation subscribes to including a justification for their use and compliance with these specifications; • The choice of qualitative and quantitative indicators including a justification for their use and omissions. • Indicator results including comparisons with the past performance of the organization and performance of other organizations and best 	

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					<p>practices using appropriate benchmarks;</p> <ul style="list-style-type: none"> • The coverage of the supply chain including SR criteria and used for contractors and suppliers, the verification of compliance with these criteria and a justification for any choices made; • The involvement of internal and external stakeholders including their positions and responses to their input or positions including any controversies that occurred; • The choice of verification relating to performance and reports (internal or external, name of external organisation and stakeholder involvement); • The involvement of the organisation in policy making and lobbying including the positions promoted and any financial subsidies; • Achievements, shortfalls and future plans • 	
AT C, L, NGO	7.6.2.2	all	te	This sub clause is of limited use.	Delete entire sub clause.	
AT C, L, NGO	7.6.3	all	te	This sub clause is of limited use.	Delete entire sub clause including box 24.	
AT C, L, NGO	7.7.2	3227	te	It is not enough to state than an organization “may” choose to involve external parties in its performance review.	An explicit recommendation to make use of external third parties in the performance monitoring should be included.	
AT C, L,	Annex - Bibliography	Ref.13	te	A reference to ILO Convention Nr 98 - Right to Organise and Collective Bargaining Convention, 1949 (No. 98)	Add reference to ILO Convention Nr 98 - Right to Organise and Collective Bargaining Convention,	

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NGO				which is related to Convention No.87 is missing	1949 (No. 98)	

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