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**GRI G4 Guidelines and ISO 26000:2010  
How to use the GRI G4 Guidelines and  
ISO 26000 in conjunction**



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## About the Global Reporting Initiative

The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to sustainable development. GRI's mission is to make sustainability reporting standard practice. To enable all companies and organizations to report their economic, environmental, social and governance performance, GRI produces free Sustainability Reporting Guidelines. GRI is an international not-for-profit, network-based organization. Its activity involves thousands of professionals and organizations from many sectors, constituencies and regions.

Website [www.globalreporting.org](http://www.globalreporting.org)

## GRI Sustainability Reporting Guidelines — G4

The GRI Sustainability Reporting Guidelines – the most widely used sustainability reporting framework in the world - enable all companies and organizations to report on their economic, environmental, social and governance performance. The fourth generation of the GRI Guidelines, G4, was launched in May 2013 and has been revised and enhanced to reflect important current and future trends in sustainability reporting.

Sustainability reporting helps organizations to set goals, measure performance, and manage change in order to make their operations more sustainable. The GRI Guidelines offer Reporting Principles, Standard Disclosures and an Implementation Manual for the preparation of sustainability reports by organizations, regardless of their size, sector or location. The GRI Guidelines also provide an international reference for all those interested in the disclosure of governance approach and of the environmental, social and economic performance and impacts of organizations. The GRI Guidelines are useful in the preparation of any type of document which requires such disclosure.

The GRI Guidelines are developed through a global multi-stakeholder process involving representatives from business, labor, civil society, and financial markets, as well as auditors and experts in various fields; and in close dialogue with regulators and governmental agencies in several countries. The GRI Guidelines are developed in alignment with internationally recognized reporting related documents, which are referenced throughout.

The G4 Guidelines have increased user-friendliness and accessibility. The emphasis on what is material encourages organizations to provide only information that is critical to their business and stakeholders. This means organizations and report users can concentrate on the sustainability impacts that matter, resulting in reports that are more strategic, more focused, more credible, and easier for stakeholders to navigate.

### New to GRI Reporting?

If you are familiar with ISO 26000 but new to the GRI Guidelines and the sustainability reporting process, GRI offers some key resources to help you on your sustainability journey.

More information is available online at:

<http://www.globalreporting.org/>



## About the International Organization for Standardization (ISO)

ISO is the world's largest developer of voluntary International Standards. International Standards provide state-of-the-art specifications for products, services and good practice, helping to make industry more efficient and effective. Developed through global consensus, they help to break down barriers to international trade.

Since it was founded in 1947, ISO has published more than 19 500 International Standards covering almost all aspects of technology and business. From food safety to computers, from agriculture to healthcare, ISO International Standards impact all our lives.

ISO comprises a network of national standards bodies representing over 160 countries from all regions of the world, and covering developed, developing and transitional economies. These national standards bodies make up the ISO membership and each represents ISO in its own country.

ISO standards are developed through a consensus process by groups of experts from all over the world, who are aware of the standards that are needed in their respective sectors. Because ISO standards are developed by the people who need them and who know the subject, they reflect a wealth of international experience and knowledge.

ISO standards contribute to all three dimensions of sustainable development — economic, environmental and societal — and they draw on international consensus from the broadest possible base of stakeholder groups. Expert input is provided by those closest to both the impetus for developing the standards and to the benefits of implementing them. As a result, even though they are voluntary, ISO standards are widely respected and implemented by public and private sectors around the world.

Published ISO International Standards are frequently translated and adopted as national standards by the ISO members.

## ISO 26000:2010 — Guidance on social responsibility

ISO 26000 provides guidance on how businesses and organizations can operate in a socially responsible way. It helps clarify what social responsibility is, helps businesses and organizations translate principles into effective actions and shares best practices from around the world relating to social responsibility.

The guidance provided in ISO 26000 is designed to be clear and instructive, even to non-specialists, as well as objective and applicable to all types of organization, including big business, small- and medium-sized enterprises, public administrations, governmental and non-governmental organizations.

ISO 26000 is designed to assist organizations in contributing to sustainable development, encouraging them to go beyond basic legal compliance, and to promote common understanding in the field of social responsibility, complementing other instruments and initiatives for social responsibility.

### New to ISO 26000?

If you are familiar with the GRI Guidelines but new to ISO 26000, ISO offers key resources to help you on your sustainability journey:

<http://www.iso.org/iso/home/standards/management-standards/iso26000.htm>





## ISO 26000 is structured as follows:

*Foreword*

*Introduction*

*1 – Scope*

*2 – Terms and definitions*

*3 – Understanding social responsibility*

*4 – Principles of social responsibility*

*5 – Recognizing social responsibility and engaging stakeholders*

*6 – Guidance on social responsibility core subjects*

*7 – Guidance on integrating social responsibility throughout an organization*

*Annex A – Examples of voluntary initiatives and tools for social responsibility*

*Annex B – Abbreviated terms*

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See Annex I for a schematic overview of ISO 26000.

See Annex II for a table listing the ISO 26000 core subjects and issues of social responsibility.



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## Introduction

This publication helps to relate the social responsibility guidance given in ISO 26000 to the reporting guidance provided by GRI. In particular, this publication provides cross-references between the two documents, which can be useful for all organizations to take advantage of the synergies and complementarities of the two initiatives, for those organizations that have used the ISO 26000 guidance and would like to report on their social responsibility, and for those organizations that follow the GRI Guidelines to prepare their reports to understand how GRI's Reporting Principles, Standard Disclosures and guidance are related to the clauses of ISO 26000:2010.

The first ever ISO standard on Social Responsibility, ISO 26000, was published in November 2010<sup>1)</sup>. The standard provides guidance on the underlying principles of social responsibility, recognizing social responsibility and engaging stakeholders, the core subjects and issues pertaining to social responsibility and ways to integrate socially responsible behaviour into the organization (see Annex I and II).

The ISO guidance emphasizes the principle of transparency and the value of public reporting on social responsibility performance to internal and external stakeholders, such as employees, local communities, investors and regulators. This emphasis represents an important level of international attention to the issue of reporting, and is aligned with GRI's mission to make sustainability reporting standard practice.

GRI has actively participated in the international multi-stakeholder ISO 26000 development process from the start, and supports the recognition this guidance gives to the positive contribution that businesses and other organizations can make through improved practices, to ensure a sustainable future for all.

GRI strives for its Guidelines to harmonize with other reporting tools and international sustainability initiatives, including ISO 26000. ISO and GRI signed a Memorandum of Understanding (MoU) on 5 September 2011, to increase their cooperation for sustainable development. The MoU between ISO and GRI is intended to leverage the activities of

the two organizations related to corporate sustainability by sharing information on ISO standards and GRI Guidelines, teaming up with other partners, participating in the development of new or revised documents, joint promotion and communication.

In May 2013, GRI released its fourth generation of Sustainability Reporting Guidelines - G4<sup>2)</sup>. The latest evolution of the GRI Guidelines – part of the most widely used comprehensive sustainability reporting framework in the world and created through an international multi-stakeholder, consensus-based process<sup>3)</sup> - enables all companies and organizations to report on their economic, environmental, social and governance performance. G4 has been significantly revised and enhanced in order to reflect important current and future trends in the sustainability reporting landscape.

Both ISO 26000 and the GRI Guidelines have a significant overlap and convergence in terms of the topics they cover. ISO 26000 offers a comprehensive guidance which provides a structure for companies to organize their activities, which can then be measured and presented in the organization's report by using the GRI Guidelines.

The GRI Guidelines and ISO 26000 both aim at improving organizations' social responsibility and sustainability performance. It should be noted that the GRI Standard Disclosures related to ISO 26000 clauses should not be understood as the only nor the complete set of disclosures required to satisfy the scope of each particular clause of ISO 26000:2010. Therefore, the full implementation of the GRI Guidelines should not be understood as offering full or adequate compliance on the implementation of the clauses of ISO 26000:2010.

By using ISO 26000 in conjunction with the GRI Guidelines, reporters can synergize the two and have a practical set of tools to measure and report on their social responsibility performance and impacts.

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1) ISO 26000 <http://www.iso.org/iso/iso26000>

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2) The GRI Guidelines are available for free download at [www.globalreporting.org](http://www.globalreporting.org)

3) See Framework Development Process: [www.globalreporting.org](http://www.globalreporting.org)



**Extract from ISO 26000:2010, 7.5.3, Box 15 – Reporting on social responsibility**

“An organization should, at appropriate intervals, report about its performance on social responsibility to the stakeholders affected.

[...]

In reporting to its stakeholders, an organization should include information about its objectives and performance on the core subjects and relevant issues of social responsibility. It should describe how and when stakeholders have been involved in the organization’s reporting on social responsibility.

An organization should provide a fair and complete picture of its performance on social responsibility, including achievements and shortfalls and the ways in which the shortfalls will be addressed.

[...]

Publication of a social responsibility report can be a valuable aspect of an organization’s activities on social responsibility.”

**Extract from ISO 26000:2010, 7.6.2 – Enhancing the credibility of reports and claims about social responsibility**

“[One way] to enhance the credibility of reports... [includes] making reports about performance on social responsibility comparable both over time and with reports produced by peer organizations [...] and reporting conformance to the reporting guidelines of an external organization.”



## How does the ISO 26000 guidance relate to...

### GRI's Reporting Principles

GRI's Reporting Principles are fundamental to achieving transparency in sustainability reporting and therefore should be applied by all organizations when preparing a sustainability report. The Principles are divided into two groups: Principles for Defining Report Content and Principles for Defining Report Quality.

### Principles for Defining Report Content

GRI's Principles for Defining Report Content describe the process to be applied to identify what content the report should cover by considering the organization's activities, impacts, and the substantive expectations and interests of its stakeholders. There are a total of four Principles: Materiality, Stakeholder Inclusiveness, Sustainability Context and Completeness.

#### *Materiality*

Both ISO 26000 and the GRI Guidelines cover the most common economic, environmental and social topics and impacts that ought to be addressed by organizations. However, while ISO 26000 is intended to give guidance on the actions and expectations for organizations to address each of these topics, the GRI Guidelines provide guidance on what to report for each of these topics specifically.

By following ISO 26000, "an organization should review all the core subjects to identify which issues are relevant. The identification of relevant issues should be followed by an assessment of the significance of the organization's impacts. The significance of an impact should be considered with reference both to the stakeholders concerned and to the way in which the impact affects sustainable development"<sup>4)</sup>.

The GRI Guidelines take a similar approach and provide extensive guidance on identifying and prioritizing relevant topics to be included in the report, including guidance on how to assess the significance of impacts and the relevance to stakeholders

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4) ISO 26000:2010, 5.2.2

of the identified topics. The outcome of this exercise is a list of material Aspects, those that reflect the organization's significant economic, environmental and social impacts, or substantively influence the assessments and decisions of stakeholders. In addition, the GRI Guidelines provide useful tests that can help a reporter decide whether an issue is material.<sup>5)</sup>

Both GRI and ISO 26000 define two steps for identifying what are the relevant topics and prioritizing the most important ones. In the first step, both standards use the term 'relevance', but in the second step, GRI uses the term 'materiality' while ISO 26000 uses the term 'significance'. GRI uses the terms 'relevance' and 'materiality' in the context of reporting and communication to identify the issues that are important enough to be reported on. ISO 26000 uses the terms 'relevance' and 'significance' for identifying issues to be managed, improved and communicated.

In the context of 'materiality' and 'significance', the concepts of 'sphere of influence' in ISO 26000 and 'boundary' in GRI are relevant.

The concept of 'sphere of influence' in ISO 26000 is used to delineate the responsibility of an organization over its impacts and it is aligned with the guidance provided by the UN Guiding Principles on Business and Human Rights.

This guidance formulates that an organization is responsible for the impacts of decisions and activities over which it has formal and/or de facto control. In addition, an organization may in some situations have the ability to affect the behaviour of an organization with which it has a relationship. Such situations fall within the organization's sphere of influence. In ISO 26000, 'sphere of influence' is defined as the "range/extent of political, contractual, economic or other relationships through which an organization has the ability to affect the decisions or activities of

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5) 3.1 Principles for Defining Report Content, p. 13-12 and 4.1 General Standard Disclosures, G4-18 pp. 31-39, *G4 Implementation Manual*

individuals or organizations”<sup>6)</sup>. This means that the responsibility of the organization to act upon the impacts of other organizations with which it has a relationship should be determined by the extent to which the organization’s relationship is contributing to negative impacts. An organization cannot be held responsible for impacts of other organizations over which it may have some influence if the impact is not a result of its decisions and activities<sup>7)</sup>.

The concept of boundary in GRI is also aligned with the UN Guiding Principles on Business and Human Rights in the sense that it offers a framework for reporting on impacts that the organization has caused, contributed to or that can be linked to the organization’s activities as a result of relationships with others. It is important to note that the primary use of the concept of ‘boundary’ in GRI is not to assign responsibility to the organization for the impacts that it reports on. ‘Boundary’ is a concept used to simply refer to the description of where impacts occur for each relevant topic. In the GRI Guidelines, it is expected that an organization will report significant impacts that occur within the organization (i.e., within the entities that are owned/included in the organization’s consolidated financial statements); and outside of the organization (i.e., impacts that occur elsewhere than in the entities that are owned/included in the organization’s consolidated financial statements)<sup>8)</sup>. Impacts outside of the organization can be described for sustainability reporting purposes as direct or indirect for some topics or as caused by, contributed to, or linked to the organization for others.

While the concept of ‘sphere of influence’ in ISO 26000 is useful for assessing the organization’s level of responsibility for impacts within its sphere of influence, the GRI concept of ‘boundary’ is useful for describing where an organization’s impacts occur, whether within or outside of the organization or both.

## ***Stakeholder Inclusiveness***

ISO 26000 introduces the principle of social responsibility on the “respect for stakeholder interests”<sup>9)</sup> and indicates that information relating to social responsibility should be “responsive to stakeholder interests”<sup>10)</sup> and the GRI Guidelines present the principle of Stakeholder Inclusiveness. In addition, ISO 26000 provides guidance on the nature and purpose of stakeholder engagement<sup>11)</sup>, while GRI’s guidance is focused on stakeholder inclusiveness in the reporting process<sup>12)</sup>.

While ISO defines ‘stakeholder’ as an “individual or group that has an interest in any decision or activity of an organization”<sup>13)</sup>, GRI defines ‘stakeholders’ as “entities or individuals that can reasonably be expected to be significantly affected by the organization’s activities, products, and services; and whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives”.

## ***Sustainability Context***

The ISO 26000 guidance states that social responsibility reports should “present the organization’s goals, operational performance, products and services in the context of sustainable development.”<sup>14)</sup> ISO 26000 further explains the relationship between social responsibility and sustainable development: “The objective of sustainable development is to achieve sustainability for society as a whole and the planet. It does not concern the sustainability or ongoing viability of any specific organization. The sustainability of an individual organization may, or may not, be compatible with the sustainability of society as a whole, which is attained by addressing social, economic and environmental aspects in an integrated manner. Sustainable consumption, sustainable resource use and sustainable livelihoods are relevant to all organizations

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6) ISO 26000:2010, 2.19

7) ISO 26000:2010, 5.2.3 and 7.3.3

8) 4.1 General Standard Disclosures, G4-18 pp. 31-39, *G4 Implementation Manual*

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9) ISO 26000:2010, 4.5

10) ISO 26000:2010, 7.5.2

11) ISO 26000:2010, 5.3

12) 3.1 Principles for Defining Report Content, pp. 9-10, *G4 Implementation Manual*

13) ISO 26000, Clause 2

14) ISO 26000:2010, 7.5.3, Box 15

and relate to the sustainability of society as a whole.<sup>15)</sup>“

GRI’s Sustainability Context Principle says that a “report should present the organization’s performance in the wider context of sustainability” and guidance is provided on how to apply this Principle in the sustainability reporting process.<sup>16)</sup>

### **Completeness**

ISO 26000 calls for reports to present a “complete picture of [the organization’s] performance on social responsibility”<sup>17)</sup> and GRI’s Principle of Completeness<sup>18)</sup> provides guidance for achieving this.

### **Principles for Defining Report Quality**

GRI’s Principles for Defining Report Quality guide choices on ensuring the quality of information in the sustainability report, including its proper presentation. The quality of the information is important to enable stakeholders to make sound and reasonable assessments of performance, and take appropriate actions. There are a total of six Principles: Balance, Comparability, Accuracy, Timeliness, Clarity and Reliability.

ISO 26000 indicates that information relating to social responsibility should be understandable, accurate, balanced, timely, accessible and comparable<sup>19)</sup>. GRI provides similar but more elaborated guidance under the Principles of Clarity, Accuracy, Balance, Timeliness, and Comparability, and also adds the Principle of Reliability. These Principles all go towards helping ensure the quality of the information included in the report.<sup>20)</sup>

ISO 26000 also notes that the credibility of social responsibility reports can be enhanced through third party verification or assurance, and by publishing a statement attesting

to the verification as part of the report.<sup>21)</sup> Although external assurance of the report is not a requirement to be ‘in accordance’ with the GRI Guidelines, the Guidelines require (for those reports that have been externally assured) disclosure on the policy and practice regarding seeking external assurance, the inclusion of the external assurance statement in the report and indicating in the GRI Content Index if a Standard Disclosure has been externally assured.<sup>22)</sup>



### **GRI’s Standard Disclosures**

ISO 26000 calls for communication on the performance on social responsibility of organizations<sup>23)</sup> and GRI’s Guidelines provide a comprehensive set of Standard Disclosures for organizations to report on their performance against implementing ISO 26000 and against its core subjects. However, it is important to note that the GRI Standard Disclosures related to the clauses of ISO 26000 should not be understood as the only nor the complete set of disclosures required satisfying the scope of each particular ISO clause.

There are two types of GRI Standard Disclosures: General Standard Disclosures and Specific Standard Disclosures.

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15) ISO 26000:2010, 3.3.5

16) 3.1 Principles for Defining Report Content, pp. 10-11, *G4 Implementation Manual*

17) ISO 26000:2010, 4.3; 7.5.2; 7.5.3, Box 15; 7.6.2

18) 3.1 Principles for Defining Report Content, pp. 12-13, *G4 Implementation Manual*

19) ISO 26000:2010, 4.3, 7.5.2 and 7.6.2

20) 3.2 Principles for Defining Report Quality, pp. 13-16, *G4 Implementation Manual*

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21) ISO 26000:2010, 7.5.3 and 7.6.2

22) 5.1 General Standard Disclosures, G4-32 and G4-33, pp. 31-36, *G4 Reporting Principles and Standard Disclosures*

23) ISO 26000:2010, 7.5.3, Box 15



## General Standard Disclosures

GRI's General Standard Disclosures offer a description of the organization and the reporting process and are applicable to all organizations preparing sustainability reports.

The ISO 26000 guidance recommends that the social responsibility report describes how and when stakeholders have been involved in the organization's reporting on social responsibility, and how the organization decided upon the issues to be covered.<sup>24)</sup> In addition, it goes on to say that "to provide an informed basis for integrating social responsibility throughout the organization, it is useful for the organization to determine how its key characteristics relate to social responsibility [...]", such as "the organization's type, purpose, nature of operations and size; locations in which the organization operates; [...] characteristics of the organization's workforce; [...] [or] the organization's own mission, vision, values, principles, and code of conduct"<sup>25)</sup>. The GRI Guidelines offer General Standard Disclosures to report on these and other similar elements of social responsibility.<sup>26)</sup>

## Specific Standard Disclosures

The GRI Guidelines organize Specific Standard Disclosures into three Categories – Economic, Environmental and Social. The Social Category is further divided into four sub-Categories, which are Labor Practices and Decent Work, Human Rights, Society and Product Responsibility. The GRI Aspects are set out within each (sub-)Category. Table 1 'Linkage table between GRI G4 Guidelines and ISO 26000' gives an overview of the GRI Categories and Aspects.

The organization's sustainability report presents information relating to material Aspects, those that reflect the organization's significant economic, environmental and social impacts; or that substantively

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24) ISO 26000:2010, 7.5.3, Box 15

25) ISO 26000:2010, 7.2

26) 5.1 General Standard Disclosures, pp. 24-42, *G4 Reporting Principles and Standard Disclosures*

influence the assessments and decisions of stakeholders.

The information reported for each identified material Aspect can be disclosed as Disclosures on Management Approach and as Indicators<sup>27)</sup>.

## Disclosures on Management Approach

ISO 26000 states that "an organization should conscientiously and methodically manage its own impacts associated with each core subject and monitor the impacts of the organizations within its sphere of influence"<sup>28)</sup> and that "due diligence"<sup>29)</sup> can be a useful approach for an organization in addressing the issues of social responsibility"<sup>30)</sup>.

GRI takes a similar approach by incorporating due diligence considerations as part of the Generic Disclosures on Management Approach. The Disclosures on Management Approach in the GRI Guidelines provide narrative information on how an organization identifies, analyzes, and responds to its actual and potential material economic, environmental and social impacts. They also provide context for the performance reported by Indicators.

The Generic Disclosures on Management Approach in the GRI Guidelines can be used to explain how an organization manages any given social responsibility topic or its impacts. In addition, the GRI Guidelines provide guidance on Aspect-specific Disclosures on Management Approach for many Aspects which is designed to give additional details to report on a specific Aspect. All GRI Aspects and all ISO 26000 issues of social responsibility and related actions and expectations can be

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27) 5.2 Specific Standard Disclosures, pp. 43-83, *G4 Reporting Principles and Standard Disclosures*

28) ISO 26000:2010, 7.4.3

29) "Due diligence in the context of social responsibility is a comprehensive, proactive process to identify the actual and potential negative social, environmental and economic impacts of an organization's decisions and activities, with the aim of avoiding and mitigating those impacts" (ISO 26000:2010, 7.3.1)

30) ISO 26000:2010, 6.2.2



reported on by using the Generic Disclosures on Management Approach and related due diligence considerations.

ISO 26000 recognizes that quantitative indicators may not be sufficient or adequate to report performance results against all issues of social responsibility, for example for human rights related issues. In such instances, the Disclosures on Management Approach may provide more relevant information to the reader.

The application of the due diligence process to a broad range of sustainability topics in both standards is based on the UN Guiding Principles on Business and Human Rights.

### **Indicators**

GRI's Indicators give information on the economic, environmental and social performance or impacts of an organization related to its material Aspects.

ISO 26000 acknowledges that one of the most common methods of monitoring performance is with indicators. Indicators require specific qualitative or quantitative information about performance results or outcomes associated with the organization that are comparable and demonstrate change over time.<sup>31)</sup> ISO 26000 does not provide guidance on specific indicators, nor on any other framework for comparing performance, either year-on-year or with other comparable organizations. However, GRI offers widely-used specific indicators dealing with a wide range of economic, environmental and social topics.

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31) ISO 26000:2010, 7.7.2

ISO 26000 notes that “although indicators that yield quantitative results are relatively straightforward to use, they may not be sufficient for all aspects of social responsibility. In the area of human rights, for example, women’s and men’s views about whether they are being fairly treated can be more meaningful than some quantitative indicators on discrimination”<sup>32)</sup>.

Some of the related actions and expectations for ISO 26000 issues are not covered as such by the proposed list of GRI Indicators. In such cases, organizations should use the GRI Generic Disclosures on Management Approach to report on the ISO 26000 dimensions not covered by the GRI Indicators.

The tables on pages 13 and 24 identify how the Standard Disclosures offered in the GRI Guidelines can capture the performance of an organization on the social responsibility core subjects covered in ISO 26000.



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32) ISO 26000:2010, 7.7.2

## Linkage table between GRI G4 Guidelines and ISO 26000:2010

ISO 26000 and the GRI Guidelines have a significant overlap and convergence in terms of the topics they cover. This table shows how the GRI Standard Disclosures relate to the ISO 26000 clauses. The left columns of this table list the GRI Standard Disclosures, and the right columns list the clauses in ISO 26000:2010 that cover similar contents.

Each of the core subjects in ISO 26000 includes a range of issues of social responsibility. For each issue, ISO 26000 sets forth a number of expectations concerning stakeholders' interests under the headings "Related actions and expectations". For conciseness, the linkages in this document have been made at the ISO 26000 issue level and not at the level of each action and expectation. However, organizations that want to fully report on the implementation of any of the issues covered in ISO 26000 should carefully review each of the related actions and expectations for that issue and assess which GRI Standard Disclosures are useful for reporting against them.

Although the table provides useful cross-references, the GRI Standard Disclosures related to ISO 26000 clauses as shown in the table should not be understood as the only nor the complete set of disclosures required to satisfy the scope of each particular clause of ISO 26000:2010. Therefore, the full implementation of the GRI Guidelines should not be understood as offering full or adequate compliance on the implementation of the ISO 26000 clauses.

The GRI Guidelines offer disclosures for many of the social responsibility issues covered in ISO 26000. However, ISO 26000 gives guidance in more performance areas than the GRI Guidelines. All ISO 26000 issues and related actions and expectations not covered by the GRI Standard Disclosures can be reported on by using the Generic Disclosures on Management Approach and alternative indicators or organization-specific indicators. Organization-specific indicators included in the report should be subject to the same

Reporting Principles as provided in the GRI Guidelines and have the same technical rigor as GRI's Standard Disclosures.

For the table comparing the clauses of ISO 26000:2010 with the GRI Standard Disclosures, please see page 24.



**Table 1 — Linkage table between GRI G4 Guidelines and ISO 26000:2010**

GRI STANDARD DISCLOSURES	ISO 26000:2010 CLAUSES	
<b>GENERAL STANDARD DISCLOSURES</b>	The relationship of an organization's characteristics to social responsibility	7.2
<b>Strategy and Analysis</b>	Respect for international norms of behaviour	4.7
	Organizational governance	6.2
	Setting the direction of an organization for social responsibility	7.4.2
<b>Organizational Profile</b>	Fundamental principles and rights at work	6.3.10
	Labour practices	6.4.1-6.4.2
	Employment and employment relationships	6.4.3
	Conditions of work and social protection	6.4.4
	Social dialogue	6.4.5
	Employment creation and skills development	6.8.5
	Voluntary initiatives for social responsibility	7.8
<b>Identified Material Aspects and Boundaries</b>	Recognizing social responsibility	5.2
	Determining relevance and significance of core subjects and issues to an organization	7.3.2
	An organization's sphere of influence	7.3.3
	Establishing priorities for addressing issues	7.3.4
<b>Stakeholder Engagement</b>	Stakeholder identification and engagement	5.3
<b>Report Profile</b>	Types of communication on social responsibility	7.5.3
	Enhancing the credibility of reports and claims about social responsibility	7.6.2
<b>Governance</b>	Organizational governance	6.2
	Building social responsibility into an organization's governance, systems and procedures	7.4.3
	Improving performance	7.7.5
<b>Ethics and Integrity</b>	Ethical behaviour	4.4
	Anti-corruption	6.6.3
<b>SPECIFIC STANDARD DISCLOSURES</b>		
<b>Generic Disclosures on Management Approach (G4-DMA)</b>  Organizations can use the Generic Disclosures on Management Approach (G4-DMA) to report their approach to managing each of the ISO 26000 social responsibility core subjects and issues and the related actions and expectations.	Guidance on social responsibility core subjects	6
	Due diligence	7.3.1
	Building social responsibility into an organization's governance, systems and procedures	7.4.3
	Reviewing an organization's progress and performance on social responsibility	7.7.3
	Improving performance	7.7.5

GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Indicators</b>			
<b>Category</b>	<b>Economic</b>		
<b>Aspect</b>	<b>Economic Performance</b>		
G4-EC1	Direct economic value generated and distributed	Community involvement and development	6.8.1-6.8.2
		Community involvement	6.8.3
		Wealth and income creation	6.8.7
		Social investment	6.8.9
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	Climate change mitigation and adaptation	6.5.5
G4-EC3	Coverage of the organization's defined benefit plan obligations	Wealth and income creation	6.8.7
G4-EC4	Financial assistance received from government	—	—
<b>Aspect</b>	<b>Market Presence</b>		
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Discrimination and vulnerable groups	6.3.7
		Fundamental principles and rights at work	6.3.10
		Employment and employment relationships	6.4.3
		Conditions of work and social protection	6.4.4
		Community involvement and development	6.8.1-6.8.2
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	Employment and employment relationships	6.4.3
		Community involvement and development	6.8.1-6.8.2
		Employment creation and skills development	6.8.5
		Wealth and income creation	6.8.7
<b>Aspect</b>	<b>Indirect Economic Impacts</b>		
G4-EC7	Development and impact of infrastructure investments and services supported	Economic, social and cultural rights	6.3.9
		Community involvement and development	6.8.1-6.8.2
		Wealth and income creation	6.8.7
		Social investment	6.8.9
G4-EC8	Significant indirect economic impacts, including the extent of impacts	Economic, social and cultural rights	6.3.9
		Promoting social responsibility in the value chain	6.6.6
		Respect for property rights	6.6.7
		Access to essential services	6.7.8
		Community involvement and development	6.8.1-6.8.2
		Employment creation and skills development	6.8.5
		Wealth and income creation	6.8.7
Social investment	6.8.9		





GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Aspect</b>	<b>Procurement Practices</b>		
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	Employment and employment relationships	6.4.3
		Promoting social responsibility in the value chain	6.6.6
		Community involvement and development	6.8.1-6.8.2
		Wealth and income creation	6.8.7
<b>Category</b>	<b>Environmental</b>	The environment	6.5.1-6.5.2
<b>Aspect</b>	<b>Materials</b>		
G4-EN1	Materials used by weight or volume	Sustainable resource use	6.5.4
G4-EN2	Percentage of materials used that are recycled input materials	Sustainable resource use	6.5.4
<b>Aspect</b>	<b>Energy</b>		
G4-EN3	Direct energy consumption within the organization	Sustainable resource use	6.5.4
G4-EN4	Energy consumption outside of the organization	Sustainable resource use	6.5.4
G4-EN5	Energy intensity	Sustainable resource use	6.5.4
G4-EN6	Reduction of energy consumption	Sustainable resource use	6.5.4
		Climate change mitigation and adaptation	6.5.5
G4-EN7	Reductions in energy requirements of products and services	Sustainable resource use	6.5.4
		Climate change mitigation and adaptation	6.5.5
<b>Aspect</b>	<b>Water</b>		
G4-EN8	Total water withdrawal by source	Sustainable resource use	6.5.4
G4-EN9	Water sources significantly affected by withdrawal of water	Sustainable resource use	6.5.4
G4-EN10	Percentage and total volume of water recycled and reused	Sustainable resource use	6.5.4
<b>Aspect</b>	<b>Biodiversity</b>		
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
G4-EN13	Habitats protected or restored	Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
<b>Aspect</b>	<b>Emissions</b>		
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	Climate change mitigation and adaptation	6.5.5
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Climate change mitigation and adaptation	6.5.5



GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Climate change mitigation and adaptation	6.5.5
G4-EN18	Greenhouse gas (GHG) emissions intensity	Climate change mitigation and adaptation	6.5.5
G4-EN19	Reduction of greenhouse gas (GHG) emissions	Climate change mitigation and adaptation	6.5.5
G4-EN20	Emissions of ozone-depleting substances (ODS)	Prevention of pollution	6.5.3
		Climate change mitigation and adaptation	6.5.5
G4-EN21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions	Prevention of pollution	6.5.3
<b>Aspect</b>	<b>Effluents and Waste</b>		
G4-EN22	Total water discharge by quality and destination	Prevention of pollution	6.5.3
		Sustainable resource use	6.5.4
G4-EN23	Total weight of waste by type and disposal method	Prevention of pollution	6.5.3
G4-EN24	Total number and volume of significant spills	Prevention of pollution	6.5.3
G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	Prevention of pollution	6.5.3
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	Prevention of pollution	6.5.3
		Sustainable resource use	6.5.4
		Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
<b>Aspect</b>	<b>Products and Services</b>		
G4-EN27	Extent of impact mitigation of environmental impacts of products and services	Prevention of pollution	6.5.3
		Sustainable resource use	6.5.4
		Climate change mitigation and adaptation	6.5.5
		Sustainable consumption	6.7.5
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	Prevention of pollution	6.5.3
		Sustainable resource use	6.5.4
		Sustainable consumption	6.7.5
<b>Aspect</b>	<b>Compliance</b>		
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Respect for the rule of law	4.6
<b>Aspect</b>	<b>Transport</b>		
G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	Sustainable resource use	6.5.4
		Promoting social responsibility in the value chain	6.6.6
<b>Aspect</b>	<b>Overall</b>		
G4-EN31	Total environmental protection expenditures and investments by type	The environment	6.5.1-6.5.2



GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Aspect</b>	<b>Supplier Environmental Assessment</b>		
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	Avoidance of complicity	6.3.5
		Promoting social responsibility in the value chain	6.6.6
		Due diligence	7.3.1
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	Avoidance of complicity	6.3.5
		Promoting social responsibility in the value chain	6.6.6
		Due diligence	7.3.1
<b>Aspect</b>	<b>Environmental Grievance Mechanisms</b>		
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	Resolving grievances	6.3.6
<b>Category</b>	<b>Social</b>		
<b>Sub-Category</b>	<b>Labor Practices and Decent Work</b>	Labour practices	6.4.1-6.4.2
<b>Aspect</b>	<b>Employment</b>		
G4-LA1	Total number and rate of new employee hires and employee turnover by age group, gender, and region	Employment and employment relationships	6.4.3
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Conditions of work and social protection	6.4.4
		Wealth and income creation	6.8.7
G4-LA3	Return to work and retention rates after parental leave, by gender.	Conditions of work and social protection	6.4.4
<b>Aspect</b>	<b>Labor/Management Relations</b>		
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	Employment and employment relationships	6.4.3
		Social dialogue	6.4.5
<b>Aspect</b>	<b>Occupational Health and Safety</b>		
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	Health and safety at work	6.4.6
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Health and safety at work	6.4.6
		Health	6.8.8
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	Health and safety at work	6.4.6
		Health	6.8.8
G4-LA8	Health and safety topics covered in formal agreements with trade unions	Health and safety at work	6.4.6

GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Aspect</b>	<b>Training and Education</b>		
G4-LA9	Average hours of training per year per employee by gender, and by employee category	Human development and training in the workplace	6.4.7
G4-LA10	Programs for skills management and life-long learning that support the continued employability of employees and assist them in managing career ending	Human development and training in the workplace	6.4.7
		Employment creation and skills development	6.8.5
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Human development and training in the workplace	6.4.7
<b>Aspect</b>	<b>Diversity and Equal Opportunity</b>		
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Decision-making processes and structures	6.2.3
		Discrimination and vulnerable groups	6.3.7
		Fundamental principles and rights at work	6.3.10
		Employment and employment relationships	6.4.3
<b>Aspect</b>	<b>Equal Remuneration for Women and Men</b>		
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	Discrimination and vulnerable groups	6.3.7
		Fundamental principles and rights at work	6.3.10
		Employment and employment relationships	6.4.3
		Conditions of work and social protection	6.4.4
<b>Aspect</b>	<b>Supplier Assessment for Labor Practices</b>		
G4-LA14	Percentage of suppliers that were screened using labor practices criteria	Avoidance of complicity	6.3.5
		Employment and employment relationships	6.4.3
		Promoting social responsibility in the value chain	6.6.6
		Due diligence	7.3.1
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	Avoidance of complicity	6.3.5
		Employment and employment relationships	6.4.3
		Promoting social responsibility in the value chain	6.6.6
		Due diligence	7.3.1
<b>Aspect</b>	<b>Labor Practices Grievance Mechanisms</b>		
G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	Resolving grievances	6.3.6

GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Sub-Category</b>	<b>Human Rights</b>	Respect for human rights	4.8
		Human rights	6.3.1-6.3.2
<b>Aspect</b>	<b>Investment</b>		
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Due diligence	6.3.3
		Avoidance of complicity	6.3.5
		Promoting social responsibility in the value chain	6.6.6
G4-HR2	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Avoidance of complicity	6.3.5
<b>Aspect</b>	<b>Non-discrimination</b>		
G4-HR3	Total number of incidents of discrimination and corrective actions taken	Resolving grievances	6.3.6
		Discrimination and vulnerable groups	6.3.7
		Fundamental principles and rights at work	6.3.10
		Employment and employment relationships	6.4.3
<b>Aspect</b>	<b>Freedom of Association and Collective Bargaining</b>		
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights	Due diligence	6.3.3
		Human rights risk situations	6.3.4
		Avoidance of complicity	6.3.5
		Civil and political rights	6.3.8
		Fundamental principles and rights at work	6.3.10
		Social dialogue	6.4.5
		Promoting social responsibility in the value chain	6.6.6
<b>Aspect</b>	<b>Child Labor</b>		
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	Due diligence	6.3.3
		Human rights risk situations	6.3.4
		Avoidance of complicity	6.3.5
		Discrimination and vulnerable groups	6.3.7
		Fundamental principles and rights at work	6.3.10
		Promoting social responsibility in the value chain	6.6.6
		Education and culture	6.8.4
<b>Aspect</b>	<b>Forced or Compulsory Labor</b>		
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	Due diligence	6.3.3
		Human rights risk situations	6.3.4
		Avoidance of complicity	6.3.5
		Fundamental principles and rights at work	6.3.10
		Promoting social responsibility in the value chain	6.6.6

GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Aspect</b>	<b>Security Practices</b>		
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	Human rights risk situations	6.3.4
		Avoidance of complicity	6.3.5
		Promoting social responsibility in the value chain	6.6.6
<b>Aspect</b>	<b>Indigenous Rights</b>		
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	Human rights risk situations	6.3.4
		Resolving grievances	6.3.6
		Discrimination and vulnerable groups	6.3.7
		Civil and political rights	6.3.8
		Respect for property rights	6.6.7
		Community involvement	6.8.3
<b>Aspect</b>	<b>Assessment</b>		
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	Due Diligence	6.3.3
		Human rights risk situations	6.3.4
		Avoidance of complicity	6.3.5
<b>Aspect</b>	<b>Supplier Human Rights Assessment</b>		
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	Due diligence	6.3.3
		Human rights risk situations	6.3.4
		Avoidance of complicity	6.3.5
		Promoting social responsibility in the value chain	6.6.6
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	Due diligence	6.3.3
		Human rights risk situations	6.3.4
		Avoidance of complicity	6.3.5
		Promoting social responsibility in the value chain	6.6.6
<b>Aspect</b>	<b>Human Rights Grievance Mechanisms</b>		
G4-HR12	Number of grievances human rights impacts filed, addressed and resolved through formal grievance mechanisms	Resolving grievances	6.3.6
<b>Sub-Category</b>	<b>Society</b>		
<b>Aspect</b>	<b>Local Communities</b>		
G4-S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs	Economic, social and cultural rights	6.3.9
		The environment	6.5.1-6.5.2
		Prevention of pollution	6.5.3
		Community involvement and development	6.8
G4-S02	Operations with significant potential or actual negative impacts on local communities	Economic, social and cultural rights	6.3.9
		Prevention of pollution	6.5.3
		Community involvement and development	6.8



GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Aspect</b>	<b>Anti-corruption</b>		
G4-S03	Total number and percentage and of operations assessed for risks related to corruption and the significant risks identified	Fair operating practices	6.6.1-6.6.2
		Anti-corruption	6.6.3
G4-S04	Communication and training on anti-corruption policies and procedures	Fair operating practices	6.6.1-6.6.2
		Anti-corruption	6.6.3
		Promoting social responsibility in the value chain	6.6.6
G4-S05	Confirmed incidents of corruption and actions taken	Fair operating practices	6.6.1-6.6.2
		Anti-corruption	6.6.3
<b>Aspect</b>	<b>Public Policy</b>		
G4-S06	Total value of political contributions by country and recipient/beneficiary	Fair operating practices	6.6.1-6.6.2
		Responsible political involvement	6.6.4
<b>Aspect</b>	<b>Anti-competitive Behavior</b>		
G4-S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	Fair operating practices	6.6.1-6.6.2
		Fair competition	6.6.5
		Respect for property rights	6.6.7
<b>Aspect</b>	<b>Compliance</b>		
G4-S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	Respect for the rule of law	4.6
<b>Aspect</b>	<b>Supplier Assessment for Impacts on Society</b>		
G4-S09	Percentage of new suppliers that were screened using criteria for impacts on society	Avoidance of complicity	6.3.5
		Fair operating practices	6.6.1-6.6.2
		Promoting social responsibility in the value chain	6.6.6
		Community involvement and development	6.8.1-6.8.2
		Due diligence	7.3.1
G4-S010	Significant actual and potential negative impacts on society in the supply chain and actions taken	Avoidance of complicity	6.3.5
		Fair operating practices	6.6.1-6.6.2
		Promoting social responsibility in the value chain	6.6.6
		Community involvement and development	6.8.1-6.8.2
		Due diligence	7.3.1
<b>Aspect</b>	<b>Grievance Mechanisms for Impacts on Society</b>		
G4-S011	Number of grievances about impacts on society files, addressed, and resolved through formal grievance mechanisms	Resolving grievances	6.3.6
		Fair operating practices	6.6.1-6.6.2
		Community involvement and development	6.8.1-6.8.2

GRI STANDARD DISCLOSURES		ISO 26000:2010 CLAUSES	
<b>Sub-Category</b>	<b>Product Responsibility</b>		
<b>Aspect</b>	<b>Customer Health and Safety</b>		
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Consumer issues	6.7.1-6.7.2
		Protecting consumers' health and safety	6.7.4
		Sustainable consumption	6.7.5
		Health	6.8.8
G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	Respect for the rule of law	4.6
		Consumer issues	6.7.1-6.7.2
		Protecting consumers' health and safety	6.7.4
		Sustainable consumption	6.7.5
G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	Respect for the rule of law	4.6
		Consumer issues	6.7.1-6.7.2
		Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
		Protecting consumers' health and safety	6.7.4
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	Sustainable consumption	6.7.5
		Education and awareness	6.7.9
		Consumer issues	6.7.1-6.7.2
		Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
G4-PR5	Results of surveys measuring customer satisfaction	Protecting consumers' health and safety	6.7.4
		Sustainable consumption	6.7.5
		Education and awareness	6.7.9
		Consumer issues	6.7.1-6.7.2
G4-PR6	Sale of banned or disputed products	Consumer service, support, and complaint and dispute resolution	6.7.6
		—	—
G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes	Respect for the rule of law	4.6
		Consumer issues	6.7.1-6.7.2
		Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
<b>Aspect</b>	<b>Customer Privacy</b>		
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	Consumer issues	6.7.1-6.7.2
		Consumer data protection and privacy	6.7.7
<b>Aspect</b>	<b>Compliance</b>		
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Respect for the rule of law	4.6
		Consumer issues	6.7.1-6.7.2
		Consumer service, support, and complaint and dispute resolution	6.7.6

## Linkage table between ISO 26000:2010 and GRI G4 Guidelines

ISO 26000 and the GRI Guidelines have a significant overlap and convergence in terms of the topics they cover. This table shows how the ISO 26000 clauses relate to the GRI Standard Disclosures. The left columns of this table list the clauses in ISO 26000:2010, and the right columns list the GRI Standard Disclosures that cover similar contents.

Each of the core subjects in ISO 26000 includes a range of issues of social responsibility. For each issue, ISO 26000 sets forth a number of expectations concerning stakeholders' interests under the headings "Related actions and expectations". For conciseness, the linkages in this document have been made at the ISO 26000 issue level and not at the level of each action and expectation. However, organizations that want to fully report on the implementation of any of the issues covered in ISO 26000 should carefully review each of the related actions and expectations for that issue and assess which GRI Standard Disclosures are useful for reporting against them.

Although this table provides useful cross-references, the GRI Standard Disclosures related to ISO 26000 clauses as shown in the table should not be understood as the only nor the complete set of disclosures required to satisfy the scope of each particular clause of ISO 26000:2010. Therefore, the full implementation of the GRI Guidelines should not be understood as offering full or adequate compliance on the implementation of the ISO 26000 clauses.



The GRI Guidelines offer disclosures for many of the social responsibility issues covered in ISO 26000. However, ISO 26000 gives guidance in more performance areas than the GRI Guidelines. All ISO 26000 issues and related actions and expectations not covered by the GRI Standard Disclosures can be reported on by using the Generic Disclosures on Management Approach and alternative indicators or organization-specific indicators. Organization-specific indicators included in the report should be subject to the same Reporting Principles as provided in the GRI Guidelines and have the same technical rigor as GRI's Standard Disclosures.

For the table comparing the GRI Standard Disclosures with the clauses of ISO 26000:2010, please see page 13.



**Table 2 — Linkage table between ISO 26000:2010 and GRI G4 Guidelines**

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
<b>Principles of social responsibility</b>	<b>4</b>		
Accountability	4.2	The application of the GRI Guidelines provides organizations with a tool for accounting for and being transparent in their impacts on the economy, the environment and society.	
Transparency	4.3		
Ethical behaviour	4.4		
Respect for stakeholder interests	4.5	Stakeholder Inclusiveness Principle	
Respect for the rule of law	4.6	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations
		G4-S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations
		G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes
		G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes
		G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services
Respect for international norms of behaviour	4.7	Sustainability Context Principle	
		General Standard Disclosures: Strategy and Analysis	
Respect for human rights	4.8	Human Rights sub-Category	
<b>Recognizing social responsibility and engaging stakeholders</b>	<b>5</b>		
Recognizing social responsibility	5.2	General Standard Disclosures: Identified Material Aspects and Boundaries	
Stakeholder identification and engagement	5.3	General Standard Disclosures: Stakeholder Engagement	
<b>Guidance on social responsibility core subjects</b>	<b>6</b>	<b>Generic Disclosures on Management Approach (G4-DMA)</b> Organizations can use the Generic Disclosures on Management Approach (G4-DMA) to report their approach to managing each of the ISO 26000 social responsibility core subjects and issues and the related actions and expectations.	
Organizational governance	6.2	General Standard Disclosures: Strategy and Analysis	
		General Standard Disclosures: Governance	

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Decision-making processes and structures	6.2.3	G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
Human rights	6.3		
Human rights	6.3.1-6.3.2	Human Rights sub-Category	
Due diligence	6.3.3	G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening
		G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights
		G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor
		G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor
		G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments
		G4-HR10	Percentage of new suppliers that were screened using human rights criteria
		G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken
		Human rights risk situations	6.3.4
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor		
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor		
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations		
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken		
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments		
G4-HR10	Percentage of new suppliers that were screened using human rights criteria		
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken		



ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Avoidance of complicity	6.3.5	G4-EN32	Percentage of new suppliers that were screened using environmental criteria
		G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken
		G4-LA14	Percentage of suppliers that were screened using labor practices criteria
		G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken
		G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening
		G4-HR2	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained
		G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights
		G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor
		G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor
		G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations
		G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments
		G4-HR10	Percentage of new suppliers that were screened using human rights criteria
		G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken
		G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society
		G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Resolving grievances	6.3.6	G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms
		G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms
		G4-HR3	Total number of incidents of discrimination and corrective actions taken
		G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken
		G4-HR12	Number of grievances human rights impacts filed, addressed and resolved through formal grievance mechanisms
		G4-SO11	Number of grievances about impacts on society files, addressed, and resolved through formal grievance mechanisms
Discrimination and vulnerable groups	6.3.7	G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation
		G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
		G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
		G4-HR3	Total number of incidents of discrimination and corrective actions taken
		G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor
		G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken
Civil and political rights	6.3.8	G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights
		G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken
Economic, social and cultural rights	6.3.9	G4-EC7	Development and impact of infrastructure investments and services supported
		G4-EC8	Significant indirect economic impacts, including the extent of impacts
		G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs
		G4-SO2	Operations with significant potential or actual negative impacts on local communities

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Fundamental principles and rights at work	6.3.10	General Standard Disclosures: Organizational Profile	
		G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation
		G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
		G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
		G4-HR3	Total number of incidents of discrimination and corrective actions taken
		G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights
		G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor
		G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of all forms of forced or compulsory labor
Labour practices	6.4		
Labour practices	6.4.1-6.4.2	General Standard Disclosures: Organizational Profile	
		Labor Practices and Decent Work sub-Category	



ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Employment and employment relationships	6.4.3	General Standard Disclosures: Organizational Profile	
		G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation
		G4-EC6	Proportion of senior management hired from the local community at significant locations of operation
		G4-EC9	Proportion of spending on local suppliers at significant locations of operation
		G4-HR3	Total number of incidents of discrimination and corrective actions taken
		G4-LA1	Total number and rate of new employee hires and employee turnover by age group, gender, and region
		G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements
		G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
		G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
		G4-LA14	Percentage of suppliers that were screened using labor practices criteria
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken		
Conditions of work and social protection	6.4.4	General Standard Disclosures: Organizational Profile	
		G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation
		G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation
		G4-LA3	Return to work and retention rates after parental leave, by gender
		G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
Social dialogue	6.4.5	General Standard Disclosures: Organizational Profile	
		G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements
		G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Health and safety at work	6.4.6	G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs
		G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender
		G4-LA7	Workers with high incidence or high risk of diseases related to their occupation
		G4-LA8	Health and safety topics covered in formal agreements with trade unions
Human development and training in the workplace	6.4.7	G4-LA9	Average hours of training per year per employee by gender, and by employee category
		G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career ending
		G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category
The environment	6.5		
The environment	6.5.1-6.5.2	Environmental Category	
		G4-S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs
Prevention of pollution	6.5.3	G4-EN20	Emissions of ozone-depleting substances (ODS)
		G4-EN21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions
		G4-EN22	Total water discharge by quality and destination
		G4-EN23	Total weight of waste by type and disposal method
		G4-EN24	Total number and volume of significant spills
		G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally
		G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff
		G4-EN27	Extent of impact mitigation of environmental impacts of products and services
		G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category
		G4-S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs
		G4-S02	Operations with significant potential or actual negative impacts on local communities



ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Sustainable resource use	6.5.4	G4-EN1	Materials used by weight or volume
		G4-EN2	Percentage of materials used that are recycled input materials
		G4-EN3	Direct energy consumption within the organization
		G4-EN4	Energy consumption outside of the organization
		G4-EN5	Energy intensity
		G4-EN6	Reduction of energy consumption
		G4-EN7	Reductions in energy requirements of products and services
		G4-EN8	Total water withdrawal by source
		G4-EN9	Water sources significantly affected by withdrawal of water
		G4-EN10	Percentage and total volume of water recycled and reused
		G4-EN22	Total water discharge by quality and destination
		G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff
		G4-EN27	Extent of impact mitigation of environmental impacts of products and services
		G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category
G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce		
Climate change mitigation and adaptation	6.5.5	G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change
		G4-EN6	Reduction of energy consumption
		G4-EN7	Reductions in energy requirements of products and services
		G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)
		G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)
		G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)
		G4-EN18	Greenhouse gas (GHG) emissions intensity
		G4-EN19	Reduction of greenhouse gas (GHG) emissions
		G4-EN20	Emissions of ozone-depleting substances (ODS)
		G4-EN27	Extent of impact mitigation of environmental impacts of products and services

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Protection of the environment, biodiversity and restoration of natural habitats	6.5.6	G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
		G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas
		G4-EN13	Habitats protected or restored
		G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk
		G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff
Fair operating practices	6.6		
Fair operating practices	6.6.1-6.6.2	G4-S03	Total number and percentage and of operations assessed for risks related to corruption and the significant risks identified
		G4-S05	Confirmed incidents of corruption and actions taken
		G4-S06	Total value of political contributions by country and recipient/beneficiary
		G4-S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes
		G4-S09	Percentage of new suppliers that were screened using criteria for impacts on society
		G4-S010	Significant actual and potential negative impacts on society in the supply chain and actions taken
		G4-S011	Number of grievances about impacts on society files, addressed, and resolved through formal grievance mechanisms
Anti-corruption	6.6.3	General Standard Disclosures: Ethics and Integrity	
		G4-S03	Total number and percentage and of operations assessed for risks related to corruption and the significant risks identified
		G4-S04	Communication and training on anti-corruption policies and procedures
		G4-S05	Confirmed incidents of corruption and actions taken
Responsible political involvement	6.6.4	G4-S06	Total value of political contributions by country and recipient/beneficiary
Fair competition	6.6.5	G4-S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes



ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Promoting social responsibility in the value chain	6.6.6	G4-EC8	Significant indirect economic impacts, including the extent of impacts
		G4-EC9	Proportion of spending on local suppliers at significant locations of operation
		G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce
		G4-EN32	Percentage of new suppliers that were screened using environmental criteria
		G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken
		G4-LA14	Percentage of suppliers that were screened using labor practices criteria
		G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken
		G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening
		G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights
		G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor
		G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor
		G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations
		G4-HR10	Percentage of new suppliers that were screened using human rights criteria
		G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken
		G4-SO4	Communication and training on anti-corruption policies and procedures
		G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken		

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Respect for property rights	6.6.7	G4-EC8	Significant indirect economic impacts, including the extent of impacts
		G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken
		G4-S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes
Consumer issues	6.7		
Consumer issues	6.7.1-6.7.2	G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement
		G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes
		G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes
		G4-PR5	Results of surveys measuring customer satisfaction
		G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes
		G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data
		G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services
Fair marketing, factual and unbiased information and fair contractual practices	6.7.3	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes
		G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes



ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Protecting consumers' health and safety	6.7.4	G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement
		G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes
		G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes
Sustainable consumption	6.7.5	G4-EN27	Extent of impact mitigation of environmental impacts of products and services
		G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category
		G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement
		G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes
		G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes
Consumer service, support, and complaint and dispute resolution	6.7.6	G4-PR5	Results of surveys measuring customer satisfaction
		G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services
Consumer data protection and privacy	6.7.7	G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data
Access to essential services	6.7.8	G4-EC8	Significant indirect economic impacts, including the extent of impacts



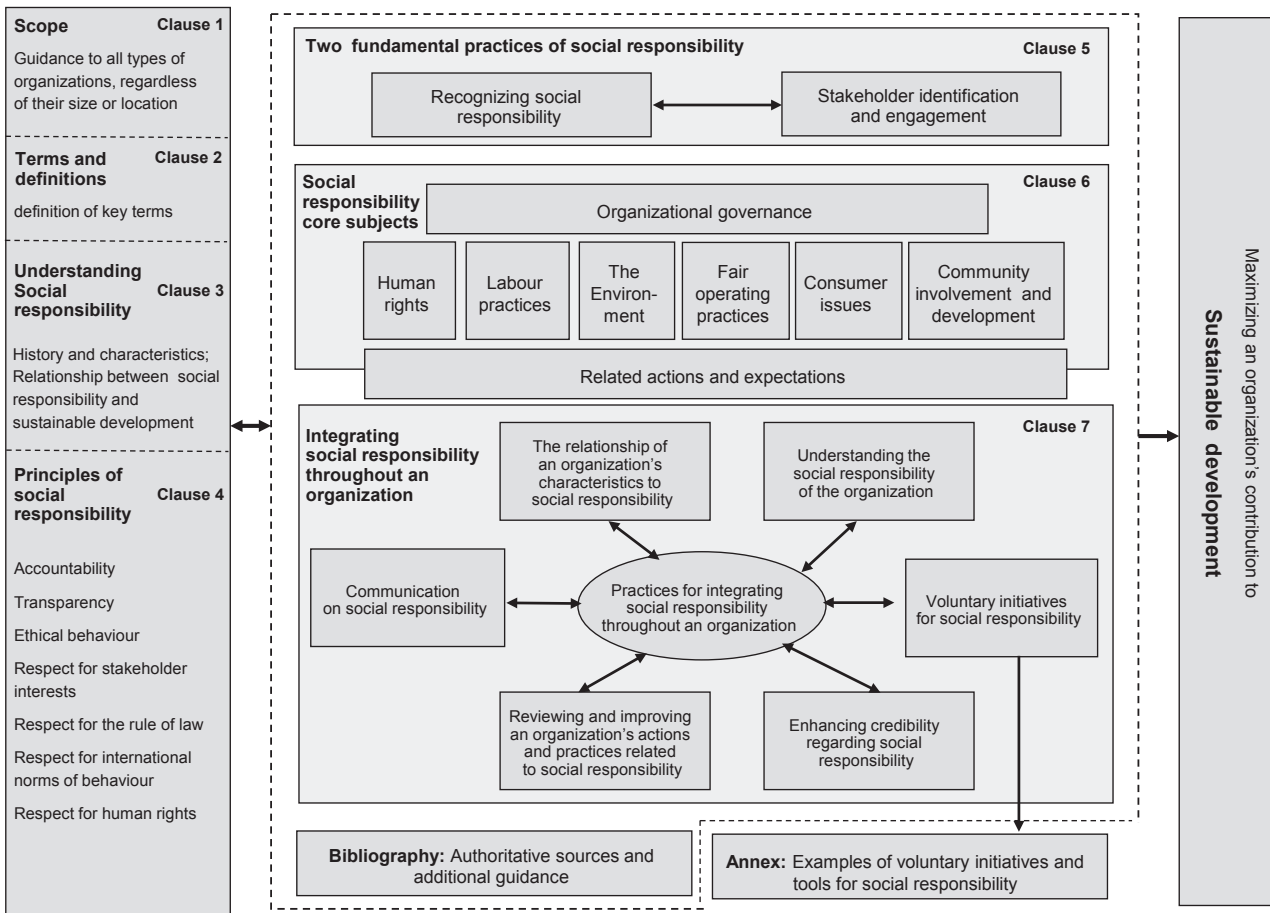
ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Education and awareness	6.7.9	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements
		G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes
Community involvement and development	6.8	G4-S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs
		G4-S02	Operations with significant potential or actual negative impacts on local communities
Community involvement and development	6.8.1-6.8.2	G4-EC1	Direct economic value generated and distributed
		G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation
		G4-EC6	Proportion of senior management hired from the local community at significant locations of operation
		G4-EC7	Development and impact of infrastructure investments and services supported
		G4-EC8	Significant indirect economic impacts, including the extent of impacts
		G4-EC9	Proportion of spending on local suppliers at significant locations of operation
		G4-S09	Percentage of new suppliers that were screened using criteria for impacts on society
		G4-S010	Significant actual and potential negative impacts on society in the supply chain and actions taken
		G4-S011	Number of grievances about impacts on society files, addressed, and resolved through formal grievance mechanisms
Community involvement	6.8.3	G4-EC1	Direct economic value generated and distributed
		G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken
Education and culture	6.8.4	G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
Employment creation and skills development	6.8.5	General Standard Disclosures: Organizational Profile	
		G4-EC6	Proportion of senior management hired from the local community at significant locations of operation
		G4-EC8	Significant indirect economic impacts, including the extent of impacts
		G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career ending
Technology development and access	6.8.6	—	—
Wealth and income creation	6.8.7	G4-EC1	Direct economic value generated and distributed
		G4-EC3	Coverage of the organization's defined benefit plan obligations
		G4-EC6	Proportion of senior management hired from the local community at significant locations of operation
		G4-EC7	Development and impact of infrastructure investments and services supported
		G4-EC8	Significant indirect economic impacts, including the extent of impacts
		G4-EC9	Proportion of spending on local suppliers at significant locations of operation
		G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation
Health	6.8.8	G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender
		G4-LA7	Workers with high incidence or high risk of diseases related to their occupation
		G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement
		G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes
Social investment	6.8.9	G4-EC1	Direct economic value generated and distributed
		G4-EC7	Development and impact of infrastructure investments and services supported
		G4-EC8	Significant indirect economic impacts, including the extent of impacts

ISO 26000:2010 CLAUSES		GRI REPORTING PRINCIPLES AND STANDARD DISCLOSURES	
<b>Guidance on integrating social responsibility throughout an organization</b>	<b>7</b>		
The relationship of an organization's characteristics to social responsibility	7.2	General Standard Disclosures	
Due diligence	7.3.1	Generic Disclosures on Management Approach (G4-DMA)	
		G4-EN32	Percentage of new suppliers that were screened using environmental criteria
		G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken
		G4-LA14	Percentage of suppliers that were screened using labor practices criteria
		G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken
		G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society
		G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken
Determining relevance and significance of core subjects and issues to an organization	7.3.2	General Standard Disclosures: Identified Material Aspects and Boundaries	
An organization's sphere of influence	7.3.3	General Standard Disclosures: Identified Material Aspects and Boundaries	
Establishing priorities for addressing issues	7.3.4	General Standard Disclosures: Identified Material Aspects and Boundaries	
Setting the direction of an organization for social responsibility	7.4.2	General Standard Disclosures: Strategy and Analysis	
Building social responsibility into an organization's governance, systems and procedures	7.4.3	General Standard Disclosures: Governance	
		Generic Disclosures on Management Approach (G4-DMA)	
Types of communication on social responsibility	7.5.3	General Standard Disclosures: Report Profile	
Enhancing the credibility of reports and claims about social responsibility	7.6.2	General Standard Disclosures: Report Profile	
Reviewing an organization's progress and performance on social responsibility	7.7.3	Generic Disclosures on Management Approach (G4-DMA)	
Improving performance	7.7.5	General Standard Disclosures: Governance	
		Generic Disclosures on Management Approach (G4-DMA)	
Voluntary initiatives for social responsibility	7.8	General Standard Disclosures: Organizational Profile: Commitments to External Initiatives	

# Annex I

## Schematic overview of ISO 26000:2010



Source: ISO 26000:2010, Figure 1, p. ix



## Annex II

### ISO 26000 core subjects and issues of social responsibility

Core subjects and issues	Addressed in sub-clause
Core subject: Organizational governance	6.2
Core subject: Human rights	6.3
Issue 1: Due diligence	6.3.3
Issue 2: Human rights risk situations	6.3.4
Issue 3: Avoidance of complicity	6.3.5
Issue 4: Resolving grievances	6.3.6
Issue 5: Discrimination and vulnerable groups	6.3.7
Issue 6: Civil and political rights	6.3.8
Issue 7: Economic, social and cultural rights	6.3.9
Issue 8: Fundamental principles and rights at work	6.3.10
Core subject: Labour practices	6.4
Issue 1: Employment and employment relationships	6.4.3
Issue 2: Conditions of work and social protection	6.4.4
Issue 3: Social dialogue	6.4.5
Issue 4: Health and safety at work	6.4.6
Issue 5: Human development and training in the workplace	6.4.7
Core subject: The environment	6.5
Issue 1: Prevention of pollution	6.5.3
Issue 2: Sustainable resource use	6.5.4
Issue 3: Climate change mitigation and adaptation	6.5.5
Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	6.5.6
Core subject: Fair operating practices	6.6
Issue 1: Anti-corruption	6.6.3
Issue 2: Responsible political involvement	6.6.4
Issue 3: Fair competition	6.6.5
Issue 4: Promoting social responsibility in the value chain	6.6.6
Issue 5: Respect for property rights	6.6.7
Core subject: Consumer issues	6.7
Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
Issue 2: Protecting consumers' health and safety	6.7.4
Issue 3: Sustainable consumption	6.7.5
Issue 4: Consumer service, support, and complaint and dispute resolution	6.7.6
Issue 5: Consumer data protection and privacy	6.7.7
Issue 6: Access to essential services	6.7.8
Issue 7: Education and awareness	6.7.9
Core subject: Community involvement and development	6.8
Issue 1: Community involvement	6.8.3
Issue 2: Education and culture	6.8.4
Issue 3: Employment creation and skills development	6.8.5
Issue 4: Technology development and access	6.8.6
Issue 5: Wealth and income creation	6.8.7
Issue 6: Health	6.8.8
Issue 7: Social investment	6.8.9

Source: ISO 26000:2010, Table 2, p. viii



