

ISO 26000

Guidance on Social Responsibility

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Various CSR Standards

SA 8000



Released in Oct, 1997 → the 1st global ethical standard

Developed by SAI (Social Accountability International) based on the convention of ILO, the Universal Declaration of Human Rights, and UN Convention on the Rights of a Child

Certification applicable to all companies, regardless of scale, industry, and location → by the independent 3rd party

Promoted as a voluntary, universal standard for companies interested in auditing and certifying labour practices in their facilities, suppliers and vendors

Nine key areas of SA 8000 code of practice:

- Child Labour
- Forced Labour
- Health and Safety
- Freedom of Association and Right to Collective Bargaining
- Discrimination
- Disciplinary Practices
- Working Hours
- Compensation
- Management Systems for Human Resources

AA 1000



Developed by ISEA (The Institute for Social and Ethical Accountability) or AccountAbility

Promoted as a standard for the measuring and reporting of ethical behaviour in business, provides a framework that organisations can use to understand and improve their ethical performance

Designed both for internal and external audit procedures → 3rd party verification on the Sustainability Report

May be used by any size of public sector, private and non profit organisations

The standards are designed to be compatible with other applicable standards, such as GRI Guidelines and financial accounting standards

The UN Global Compact



The world's largest voluntary corporate citizenship initiative

Framework for businesses that are committed to aligning their operations and strategies with universal principles in the areas of human rights, labour, the environment and anti-corruption (ten principles)

The Global Compact involves all the relevant social actors: governments, companies, labour, civil society organisations, and the UN

Equatorial Principles

- An industry approach for financial institutions in determining, assessing, and managing environment & social risks in project financing
- Banks are adopting & implementing these principles voluntarily & independently

RSPO (Roundtable on Sustainable Palm Oil)

- Principles and Criteria on sustainable palm oil production
→ certified palm oil
- Initiated by multi-stakeholder forum
- Market driven
- Covered principles, such as transparency, social (internal and external of the company), environment, economy, legal compliance and supply chains

Other industrial standard

The AtKisson Tools



The AtKisson Sustainability Assessment Tools covers the three pillars of sustainable development:

- socially equitable
- economically viable
- environmentally sustainable, and

well-being indicators.



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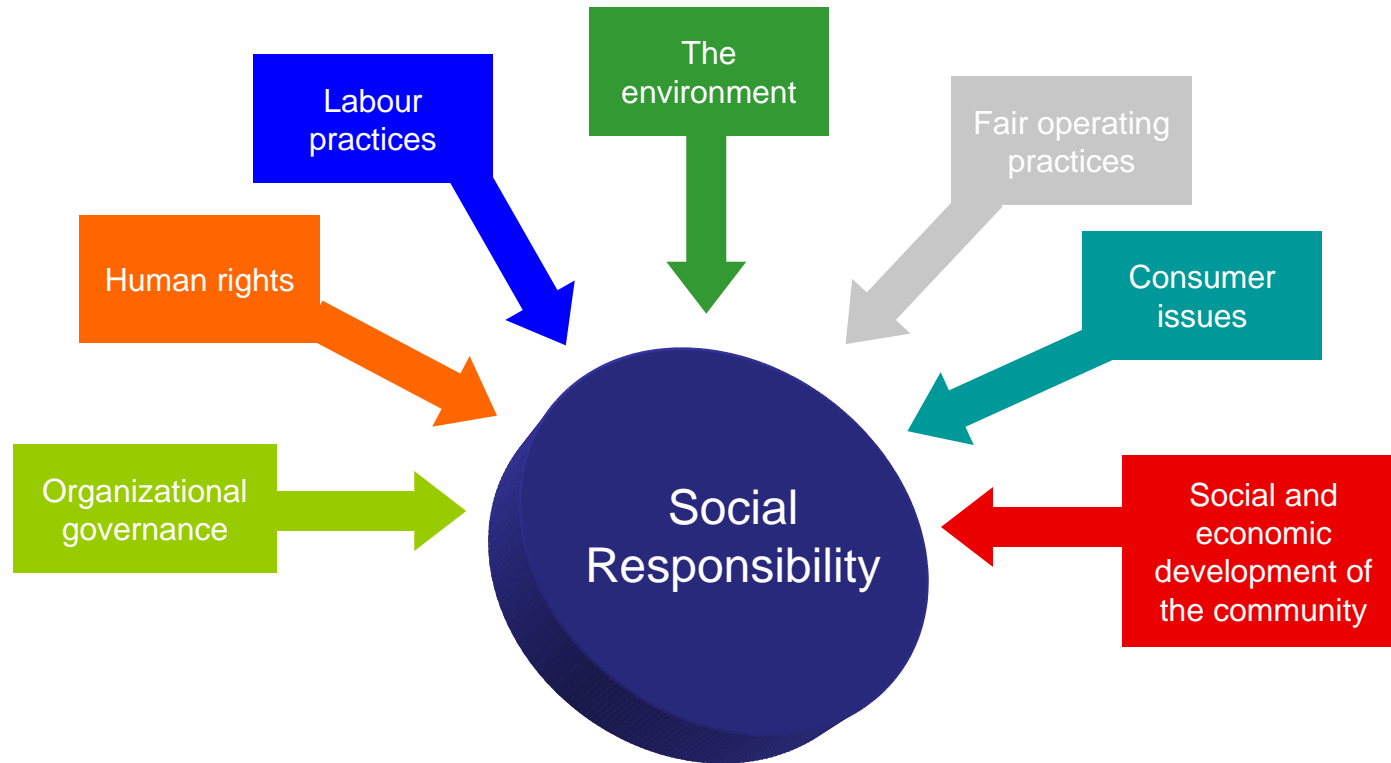
Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that

- contributes to sustainable development, health and the welfare of society;
- takes into account the expectations of stakeholders;
- is in compliance with applicable law and consistent with international norms of behaviour; and
- is integrated throughout the organization and practiced in its relationships

NOTE 1. Activities include products, services and processes

NOTE 2. Relationships refer to an organization's activities within its sphere of influence

7 Core Issues - ISO 26000



Stakeholder Engagement

7 Principles of Social Responsibility

1. An organization should be accountable for its impacts on society and the environment
2. An organization should be transparent in its decisions and activities that impact on others
3. An organization should behave ethically at all times
4. An organization should respect and consider the interests of its stakeholders
5. An organization should respect the rule of law
6. An organization should recognize both the importance and the universality of human rights
7. An organization should respect relevant international norms where these norms are superior to national law and practice

Core Issue

Organizational
Governance

Human
Right

Labour Practices

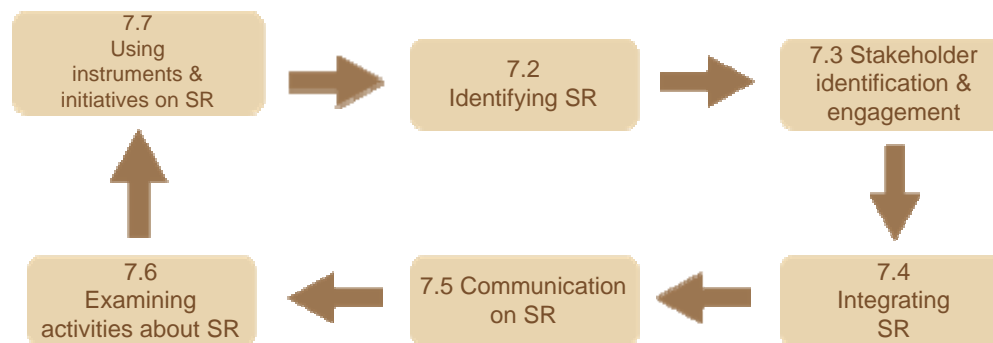
Environment

Fair Operating
Practices

Consumer Issues

Social & Economic
Development

Implementing Social Responsibility



Working Draft 4.1

Appropriate CSR Tool and Standard



**Implementation
Indicators
ISO 26000**

**Measurement
Tools
AtKisson Tools**

**Reporting
Tools
Global
Reporting
Initiative**



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Terima kasih