

Template for comments and secretariat observations

Date: 2010-02-12

Document: **DIS 26000**

1	2	(3)	4	5	(6)	(7)
MB ¹	Clause No./ Subclause No./ Annex (e.g. 3.1)	Paragraph/ Figure/Table/ Note (e.g. Table 1)	Type of comment ²	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
JP-All 1	General		ge	Thanks to the hard work of the members of IDTF and Editing Committee, the draft has greatly improved. In order to make the draft easier to read and understand for users, the Japanese National Committee submits the comments below.	See JP comments below for further improvement.	
JP-All 2	General		ge	The maintenance procedure after publication is not clear.	The maintenance of ISO 26000 after publication should be considered in the WG.	
JP-All 3	General		ge	ISO26000 can first have its meaning when it is used broadly by developing countries and small and medium organizations.	Based on Quebec Resolution 12, ISO 26000 dissemination plan should be discussed effectively in CAG and WG Plenary, taking developing countries and SMOs into account.	
JP-All 4	General		ed	In case sub-bullets are spreading over pages, it is difficult to distinguish sub-bullets from bullets. (For example, it applies to the case of the following pages) p38-39(6.4.6.2) p42-43(6.5.3.2) p51-52(6.7.2.1)	In order to avoid confusion, use the following table instead of sub-bullets, as in ISO/IEC Directives Part 2. a) b) — — — c)	
JP-All 5	Introduction	185 Box 1	te	It should be made clear that the terms “review” and “evaluation,” which are closely related to the ISO MSS, are not being used in these standards in the same context as MSS.	In order to avoid user misunderstanding, the following new paragraph should be inserted after Line 185: “Terms that are not defined in Clause 2 are used in the common sense of the word, assuming their dictionary meanings.”	
JP-All 6	1	237	te	The sentence “However, for purposes of the Marrakesh Agreement...” gives an interpretation on WTO Agreement, but ISO should not give any interpretation of WTO. Although a conclusion was reached in Quebec, this issue	Delete the sentence: However, for purposes of the Marrakesh Agreement Establishing the World Trade Organization (WTO) it is not intended to be interpreted as an “international standard”,	

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				should be reconsidered.	"guideline" or "recommendation".	
JP-All 7	2.2	393	ed	The abbreviation of United Nations Framework Convention on Climate Change" is not correct.	Change UNFCC to UNFCCC.	
JP-All 8	3.2	442	te	Governmental organizations can have positive effects to other organizations by taking the lead in behaving in a socially responsible way.	Add the following to L442: "Governmental organizations can lead other organizations by behaving in a socially responsible way."	
JP-All 9	3.2	458-459 Box2	te	It is more appropriate to clarify the meanings by describing to remove any entrance barriers, rather than to achieve parity of the mix of men and women, based on initial intention of gender equality. It is also more relevant for all type of organization and at any jurisdictions and countries.	Replace "progressively achieving parity;" in Line 459 by "realizing no gender barriers".	
JP-All 10	3.2	472-473 Box2	te	It does not always bring about good result for the organization and/or its members to have a target or quota to promote gender. It should contain more flexible way which adapts the organization and/or its people including best practice approach.	Add "best practice references " in Line 472 as follows; "to use indicators, targets <u>and best practice references</u> to systematically monitor"	
JP-All 11	3.3.1	480-483	ed	Character of social responsibility is concisely described in the first passage: "The essential characteristic of social responsibility isand the environment." in Lines 478-480. The contents in the second passage "This implies both transparent and ethical behaviour that contributes to sustainable development, takes into account the interests of stakeholders, is in compliance with applicable law and consistent with international norms of behaviour, and is integrated throughout the organization and practised in its relationships." are quoted from the same contents in the definition of "social responsibility (2.1.18)." .It is not necessary to write it here again.	Delete the following passage: "This implies in its relationships." in Lines 480-483.	

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JP-All 12	5.2.1	761-762 768 Figure2	te	1) An organization is part of society. 2) The decisions and activities of an organization do not only have impacts on society; its impacts also affect the environment surrounding a society. 3) Members of an organization (such as employees) are also part of stakeholders. 4) Figure 2 should be revised to reflect the above perspective.	1) In Line 761, add “, which is part of society,” after “An organization”. - impact on society <u>and the environment</u> 2) In Line 762, add “the environment” after “society”. 3) Add the following passage after Line 768: - while some stakeholders are separate from the organization, others like employees are part of the organization. 4) Replace Figure 2 with the attached figure to reflect the afore-mentioned view.	
JP-All 13	5.2.1	774-775	te	The example of the relationship between a supplier's interest and society's interest in Lines 774-775 is difficult to understand. More appropriate example should be referred.	Replace the passage in Lines 774-775 by the followings: "For example, when an organization decides to spend a large amount of its capital resources on environmental protection, it may lead to	

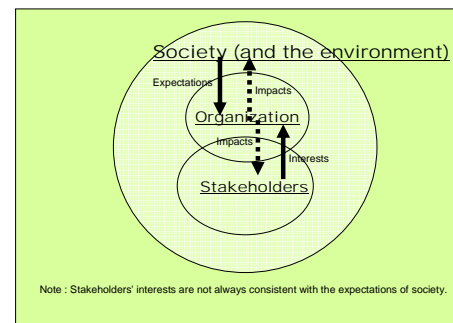


Figure 2- Relationship between an organization, its stakeholders and society
Annex to Japan's comment #12

※提案図の拡大版はコメント最終ページを参照

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					restrictions on dividends. While the organization's decision meets expectations of society, it is not always in consistent with interests of its specific stakeholders."	
JP-All 14	5.3.3	902	te	The main aim of stakeholder engagement is not shown clearly and specifically. (Results of discussion at the Clause Specific Meeting 5 of the meeting of ISO/TMB/WG/SR in Quebec are not reflected)	Add the following phrase after "...decisions." in Line 902. The main aim of stakeholder engagement should be to recognize expectations and issues of society by understanding concerns and background of each stakeholder, and thereby to identify what an organization should address on social responsibility. Through stakeholder engagement, an organization should exchange opinions with stakeholders, clarify their expectations, address the differences, find common ground, create solutions and build trust.	
JP-All 15	5.3.3	926	te	The passage "In most situations an organization will already know, or can easily learn, society's expectations..." sounds exceedingly presumptive.	Substitute "most" in Line 926 with "some."	
JP-All 16	6.3.5.2	1221-1236	te	As security personnel are the only concrete examples of "complicity" cited, more examples that are easier to understand for users should be included.	Add examples of severing ties with anti-social entities and rewrite Lines 1221-1236 as follows: An organization can become aware of, prevent and address risks of complicity by common features of legal and social benchmarks into its due diligence processes. <u>For example, an organization can avoid or reduce risks of complicity with anti-social entities like organized violence groups, by declaring itself not to keep any relations with these entities or by sharing information on these entities among members in the local community seeking assistance of the police authorities.</u> In addition, an organization should:	

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					<ul style="list-style-type: none"> - not provide goods or services to an entity that use them to carry out human rights abuses; - not enter into a formal partnership with a partner that commits human rights abuses in the context of partnership; - inform itself about the social and environmental conditions in which purchased goods and services are produced; and - consider making public, or taking other action indicating that it does not condone acts of discrimination occurring in employment in the country concerned. <p>One <u>typical</u> area in respect of potential complicity in human rights abuses relates to security arrangements. In this respect, among other things, an organization should:</p> <ul style="list-style-type: none"> - verify that its security arrangements respect human rights and are consistent with international norms and standards for law enforcement; - <u>ensure that</u> security personnel (employed, contracted or sub-contracted) <u>is</u> adequately trained; - <u>ensure that</u> complaints about security procedures or personnel <u>are</u> addressed and investigated promptly and, where appropriate, independently. 	
JP-All 17	6.3.7.2	1329-1332	te	In line 1329-1332 of the text, it can be interpreted as encouraging illegal work of the illegal migrants or the undocumented migrants.	Add the following text after "...families." in line 1332. "The promotion should not be used to justify encouraging illegal work."	

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JP-All 18	6.4.3	1527	ed	The words "decent work" (Line 1527, Line 1782), "decent working conditions" (Line 1567) and "decent conditions of work" (Line 1624) are inconsistent in usage.	Check whether the usage of these three words are consistent or not and use the most appropriate word if necessary.	
JP-All 19	6.4.7	1788-1789	te	The examples here are too specific. The bullet should be revised to provide general assistance that an organization should provide in situations where workers lose their job.	Change "and helped to access training on stress management to cope with being made redundant;" in Lines 1788-1789 to" and helped to access assistance for new employment, training and mental care;".	
JP-All 20	6.5.2.1	1832	ed	This relates to an issue of a word order between "avoid" and "assess". Logically, an organization at first assesses the environmental impacts and then tries to avoid and reduce them.	Change the order of wording between "avoid" and "assess" on a sentence beginning from "An organization" in Line 1831, as follows; "An organization should implement programmes using a risk-based and sustainability perspective to <u>assess, avoid</u> and reduce environmental risks and impacts from activities, products and services.	
JP-All 21	6.5.2.2	1873	te	In Line 1873, meaning of "robust labeling schemes" is not clear.	Change "relevant, independent, and robust" in Line 1873 to "reliable and effective".	
JP-All 22	6.5.3.1	1881	te	It should not be limited to sulphur dioxide only.	Change "sulphur dioxide (SO2)" to "sulphur oxides (SOx)" in Line 1881.	
JP-All 23	6.5.3.2	1905-1908	te/ed	An organization should take measures to eliminate or minimize impacts caused by pollution and waste before measuring, recording and reporting on its significant sources of pollution. (to be in accordance with 6.5.6.2).	Add "and take measures to eliminate or minimize pollution and waste" after "services;" in Line 1905 and move "and measure, record.....sources of pollution;" to the second bullet. — measure, record and report on its significant sources of pollution and reduction of pollution, water consumption, waste generation and energy consumption; "	
JP-All 24	6.5.4.1	1936-37	te	The use of innovative technologies should not be limited to renewable resources. Innovative technologies can be applied to a much wider field, such as raising the efficiency of resource utilization, improving the efficiency	Change the order of wording after "An organization responsibly," in Lines 1936-1937. From: "and by combining or replacing non-	

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				<p>of power generation, producing electricity through nuclear power, and developing energy-saving technologies. All these activities can be treated in parallel to the examples cited in the previous passage of how to use resources responsibly.</p> <p>Furthermore, we can regard the use of renewable resources as one example of innovative technologies, and it is more appropriate to reverse the order of wording between "innovative technologies" and "renewable resources."</p>	<p>renewable resources with renewable resources, for example by using innovative technologies."</p> <p>To: "and by using innovative technologies, for example by combining or replacing non-renewable with renewable resources."</p>	
JP-All 25	6.5.4.1	1941-42	te	The concept of "renewable resources" is too narrow. A more comprehensive concept is necessary to encourage the use of "non-carbon energy sources."	In Line 1941, in between "use" and "renewable resources", insert "non-carbon energy sources including, but not limited to,"	
JP-All 26	6.5.4.1	1953	te	The term "forestry" has a positive connotation, such as conservation of forests. It is better to limit the description to activities that become a burden to the environment, such as "logging of natural forests."	Change "forestry" to "deforestation" in Line 1953.	
JP-All 27	6.5.4.2	1962	te	Depending on the amount of energy needed for recycling, the use of recycled materials can go against the idea of sustainability.	In Line 1962, add "while considering other environmental impacts."	
JP-All 28	6.7.2.2	2289	ed	There is no 6.3.7.8.	Delete "(see 6.3.7.8)".	
JP-All 29	6.7.2.2	2291-2292	te	<p>The term "vulnerable (groups)" appears three times in 6.7.</p> <ul style="list-style-type: none"> - Vulnerable consumers (see 6.3.7.8) need to be treated with special care. (L2289) - not unfairly target vulnerable groups;(L2319) - pay special attention to vulnerable groups (L2353) <p>The "vulnerable (groups)" is explained in 6.3.7.2 of Human Rights, but it is questionable whether the same explanation can be applied to Consumer Issues.</p>	Add after L2292: Such consumers include pregnant women.	

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				Status of pregnant women is unclear in Human Rights. Vulnerable people in the context of Consumer Issues should cover pregnant women as well.		
JP-All 30	6.7.3.2	2320-2321	te	To require the description in "the languages of point of sale" when providing such detailed information as regarding accessibility of products and services could create the possibility of trade barriers and incur huge costs.	Change "in the languages of the point of sale" in Lines 2320-2321 to "in official or most commonly used languages in a particular country or province of sale".	
JP-All 31	6.7.3.2	2328	te	In Line 2328, the term "potentially hazardous processes" has been added. This term is not well defined, and the scope is too wide.	Delete "potentially hazardous processes" in Line 2328.	
JP-All 32	6.7.3.2	2338	te	Consumer lending should be addressed not only from the viewpoint of information disclosure but also from the viewpoint of prevention of unreasonable credit rate. Unreasonable credit rate is a part of predatory lending practice which is emerging as a social problem in many countries.	Add the following to L2338. "and avoid predatory lending practices including unreasonable credit rates"	
JP-All 33	6.7.4.2	2386	te	In Line 2386, the item, "Measures for traceability may be relevant and useful." has been added. However, measures for traceability to the end users have not yet been diffused and it is difficult to tell what it refers to.	Add "in its value chain" to read "Measures for traceability <u>in its value chain</u> may be relevant and useful." and move the sentence to Line 2362 after "accidents".	
JP-All 34	6.7.5.1	2395-2396	te	"An organization's role in sustainable consumption" has been expanded from "the production processes it uses" as stated in Committee Draft to "their life cycle and value chain". The sentence "An organization's role in sustainable consumption arises from their life cycle and value chain" is not appropriate.	Replace the passage in Lines 2395-2396 by the followings: "An organization can promote sustainable consumption arising from the products and services it offers, their life cycle and the value chain and the nature of the information it provides to consumers."	
JP-All 35	6.7.5.1	2399-2400	ed	The passage on promoting education of consumers is covered in "6.7.9 Consumer issue 7: -- Education and awareness." It is redundant since "sustainable consumption" is also a subject for education.	Delete the following passage in Lines 2399-2400. "Organizations should promote the education needed to inform consumers of the impacts of their lifestyle choices on their well-being and on the	

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					environment.”	
JP-All 36	6.7.5.2	2416	te	In Line 2416, meaning of “robust labeling schemes” is not clear.	Change “relevant, independent, and robust” in Line 2416 to “reliable and effective”.	
JP-All 37	6.7.9 .1	2519	te	Factors for considerations when consumers act responsibly are not clearly described.	Insert “taking social and environmental impacts into account” after “responsibly” in Line 2519.	
JP-All 38	6.7.9 .1	2521-2522	te	The passage -- “Whenever there is a formal contract between an organization and a consumer, the organization should verify that the consumer is properly informed of all relevant rights and obligations.” – can be interpreted as a compelling, binding obligation. As such, it is not suitable as standards for guidance.	Change “Whenever” to “In case” in Line 2521.	
JP-All 39	6.7.9.2	2536	te	In Line 2536, the term “any necessary precaution” has been put in place. However, it is difficult to address this issue in the case of risks, such as natural disasters, that cannot be predicted.	Delete “any” and change “precaution” to “precautions” in Line 2536 to read: “— information about risks related to use and necessary precautions”	
JP-All 40	6.8.1	2549-2553	te	The following sentences should be improved to distinguish between “community” in a broad sense and in a narrow sense. “For the purpose of this clause, ‘community’ refers to the geographic area where residential or other social settlements are located, which is in physical proximity to the organization’s sites or to the organization’s areas of impacts. The area and the groups that compose a community will depend upon the context and especially upon the size and nature of the organization’s impacts. In some circumstances, however, the term might be defined and understood on a wider basis, for instance a ‘virtual’ community concerned with a particular issue.”	Change to: <u>‘Community’ in this clause refers to the geographic area where residential or other social settlements are located, which is in physical proximity to the organization’s sites or to the organization’s areas of impacts. The area and the groups that compose a community will depend upon the context and especially upon the size and nature of the organization’s impacts. In general, however, the term can also be understood to mean a group of people having particular characteristic in common, for instance a ‘virtual’ community concerned with a particular issue.</u>	
JP-All 41	6.8.1	2561	te	The line explains community development in general.	Change “broadly” in Line 2561 to “generally.”	

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JP-All 42	6.8.1 6.8.9.1	2575-2578, 2856	te	Description of social investment is inconsistent between 6.8.1 and 6.8.9.1. The passage in Lines 2856-2857; "Social investment takes place when organizations invest their resources in infrastructure and other programmes aimed at improving social aspects of community life" implies that social investments can be associated with an organization's core activities. Therefore, the description in Lines 2576-2577; " Social investments are activities that are not associated with or aimed directly at enhancing an organization's core operational activities," is too affirmative.	Replace the passage in Lines 2576-2578 by the followings; "In general, social investments are activities designed to sustain and enhance an organization's relationships with its communities, but such activities can simultaneously be associated with enhancing an organization's core operations, so as to provide mutual benefit and increase the organization's capacity for continued community development."	
JP-All 43	6.8.1 6.8.2	2583 2639-2640	te	L2583 is a little sudden. LL2639-2640 should be placed in 6.8.1 rather than 6.8.2.	Change L2583, combine it with LL2639-2640 to make one paragraph and move it to the end of the Overview. After L2582: Some activities of an organization may be explicitly intended to contribute to community development; others may aim at private purposes but indirectly promote general development. Philanthropy (as described in 3.3.4) is also an activity of an organization intended to have a positive impact on society.	
JP-All 44	6.8.2.2	2641	te	Show more clearly the importance of integration of the concept of community involvement into organization's core activities.	Add "particularly core activities" after "the organization's activities," in Line 2641.	

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JP-All 45	6.8.2.2	2650-2653 Box 14	te	The sentence "an organization selling farm equipment could provide training in farming techniques" in Line 2650 is not easy to understand. An example of procurement is more appropriate than that of selling. It is more understandable to change "an organization" in Lines 2650-2651 into specific names.	Replace the first example in Line 2650 by the followings; "— a trading firm purchasing agricultural products in fair prices can contribute to the sustainable development of local economy." Change "an organization" in the 2nd example in Line 2651 to "a mining company".	
JP-All 46	6.8.3	2674 2676	te/ed	It is not appropriate to use "Community involvement" as a sub-title for issue 1, as it is included in the title for 6.8.3 "Community involvement and development".	1) Change sub-title from "Community involvement" to "Outreach to the community". 2) Rewrite the first sentence in Line 2676 to : "An organization's proactive outreach to the community is an essential element of community involvement."	
JP-All 47	6.8.6.2	2763-2764	te	An aspect of contribution by an adoption of "innovative technologies" is not listed here.	Insert the following bullet in between Line 2762 and Line 2763. "— consider contributing to the development of innovative technologies that can help solve social and environmental issues in local communities."	
JP-All 48	6.8.7.1	2776-2777	te	Economic activities by competitive and diverse locally-based enterprises and co-operatives are important, but it is too much to say that they are "the main engine". It will be more appropriate to say "Locally-based, competitive and diverse enterprises and co-operatives are crucial in creating wealth".	Change LL2776-2777 to: <u>Locally-based</u> , competitive and diverse enterprises and co-operatives are <u>crucial in creating wealth</u> in any community.	
JP-All 49	6.8.7.1	2789-2790	te	It should be specified that local organizations need to be integrated into the organization's value chain.	Change LL2789-2790 to: Organizations can play a positive role in the development of communities <u>by integrating the locals in</u> their value chain.	

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JP-All 50	6.8.9.1.	2863	ed	There is no need for a reference "see 6.8.2" here only, because every issue is referring to this clause 6.8.2 Principles and Considerations.	Delete "(see 6.8.2)".	
JP-All 51	6.8.9.2.	2864-2866	ed	The previous paragraph covers the same kind of content. There is no need to be repeated.	Delete "These actions should..." and move the sentence "Social investments do not exclude philanthropy (for example, grants, volunteering and donations)." to the end of L2859.	
JP-All 52	6.8.9.2.	2881-2882	ed	"Special attention should be given to child nutrition" also appears in 6.8.8.2 Health in LL2847-2848.	Delete LL2881-2882.	
JP-All 53	7.3.3	3007-3008	te	An organization makes the final decision in prioritizing issues. The expression " <u>involve</u> " suggests that stakeholders would be involved in decision-making.	Replace the passage in Lines 3007-3008 by the followings: "An organization should identify the priorities through stakeholder engagement (see 5.3)."	
JP-All 54	7.8	3398-3471	ed	For the sake of clarity and user-friendliness, this section should be divided into four sub-sections, each sub-section carrying a headline.	*Insert "7.8.1 General" in between Line 3398 and 3399. *Insert "7.8.2 Voluntary nature of participation" in between Line 3413 and 3414. *Insert "7.8.3 Considerations" in between Line 3435 and 3436. *Insert "7.8.4 Notes on Annex A" in between Line 3461 and 3462.	
JP-All 55	7.8	3431-3435	ed	The passage in Lines 3431-3435 is highly important since it contains matters of recognition and certification.	Make the passage in Lines 3431-3435 an independent paragraph.	
JP-All 56	Annex A		te	The "Charter of Corporate Behavior", which has been made public on the Web site globally for free, refers to seven core subjects and gives best practices of concrete actions. Currently, summary version of its English translation has been made available, and a full English translation will be on the Web in the near future.	Insert the "Charter of Corporate Behavior" under Section 3 Single Stakeholder Initiatives of Table A.1 Examples of cross-sectoral initiatives.	

1 **MB** = Member body (enter the ISO 3166 two-letter country code, e.g. CN for China; comments from the ISO/CS editing unit are identified by **)

2 **Type of comment:** **ge** = general **te** = technical **ed** = editorial

NOTE Columns 1, 2, 4, 5 are compulsory.

Template for comments and secretariat observations

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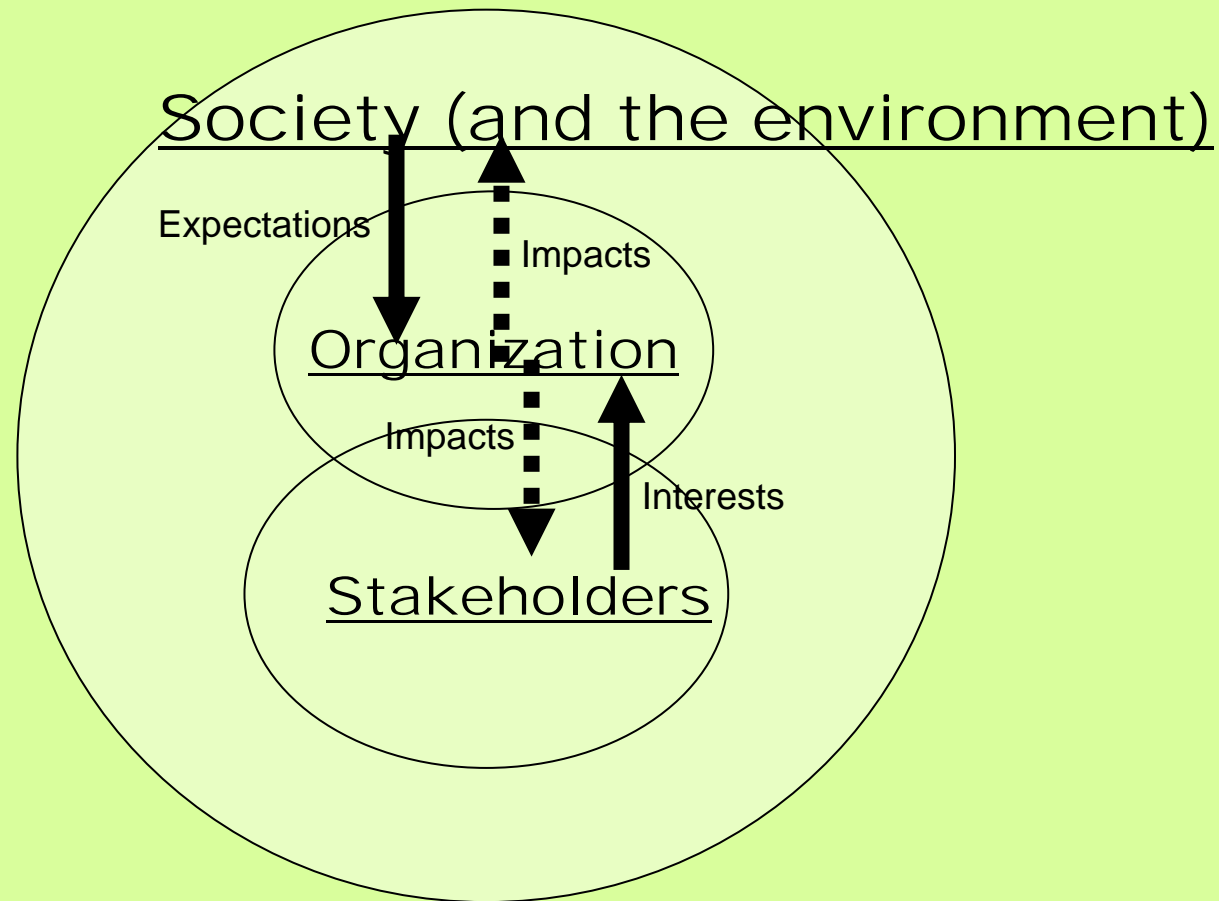
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1	2	(3)	4	5	(6)	(7)
MB¹	Clause No./ Subclause No./ Annex (e.g. 3.1)	Paragraph/ Figure/Table/ Note (e.g. Table 1)	Type of com- ment²	Comment (justification for change) by the MB	Proposed change by the MB	Secretariat observations on each comment submitted
				Therefore, it meets the criteria of inclusion in the Annex described in Lines 3541-3553. Regional balance should be considered in the process of selecting relevant initiatives and tools.		
JP-All 57	Bibliography	3740	ed	Year of conclusion of UNFCCC is wrong.	Change "1997" to "1992".	

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2 **Type of comment:** **ge** = general **te** = technical **ed** = editorial

NOTE Columns 1, 2, 4, 5 are compulsory.



Note : Stakeholders' interests are not always consistent with the expectations of society.

Figure 2- Relationship between an organization, its stakeholders and society

Annex to Japan's comment #12