Date:2017-05-11	Document: IWA 26 Draft 3 (N14)	Project: ISO/IWA 26

MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
CA 001				GE	The content of this document is light. The draft needs to have more content that is clear and illustrative.it would be helpful to have more graphics with specific examples.		**Noted**
CA 002				GE	An annex should be added that demonstrates the integration flow and plan or path		**Noted**
CA 003				GE	When revising the document there should be more consideration for the audience and a clear language. The first section has good graphics, however other sections need improvement in the text as order and to style		**Noted**
CA 004				GE	There need to be more examples		**Noted**
DK 005				ge	The Danish IWA-group would like to express our appreciation to the Tanzanian bureau of standard and the Swedish Standards Institute for taking the initiative of this IWA.		**Noted** with thanks
GB 006		Throughout		ed	high level structure	Initial capitals on High Level Structure throughout.	**Accepted**
HR 007				ge	High level structure (HLS) is a tool for writing ISO management system standards and it is only for writers of management system standards as some kind of a framework, structure or checklist. It is a part of ISO/IEC *Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO*, 7th edition, 2016, and it is placed inside Appendix 2 of Annex SL of this document. Management system of organization is not based or written on HLS and HLS is not used in any place in management system of organization. But knowledge of relations between ISO 26000 structure and management system standards structure is useful for users of management	To avoid HLS where it is possible as it is not used in management systems. Keep comparisons given in a two tables which as part of ISO 26000 is corresponding with given structure of management system standard and vice-versa.	**Accepted with modification**

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					system standards. HLS itself is useless and unknown tools in a management system of organization, HLS is a tool for writing management system standards only. Knowledge of HLS would be useful for writers of the future ISO 26000 as management system standard with requirements, but also obsolete for users of such future ISO 26000 with requirements. Also HLS is not a task in Annex A, *Draft outline* of this IWA. ISO have also other similar document, please see CASCO QS-CAS-PROC/33 *Common elements in ISO/CASCO standards* dedicated to writers of standards of ISO 17000 series of standards in conformity assessment area.		
HR 008				ge	organisation (eng) or organization (am)	Only for a purpose of this comment form – organization, final decision is on secretariat (and to unify entire document)	**Accepted**
NL/ DH 009				Ge/te	Generally I am very disappointed with the results of the meeting in Stockholm. The first draft included a good conceptual overview of the relationships and synergies between the management systems approach (HLS) and social responsibility according to ISO 26000. It also included a proposal to provide 'user guidance' in the cross reference tables in Annexes A and B. The latest draft (N 14) only provides a very brief description of HLS (clause 4) and ISO 26000 (clause 5) with no interaction and relationships between the two (e.g. the title of figure 1 suggests a relationship, but the figure is a just a copy of a figure from ISO 9001:2015 without any references to SR). The latest draft provides in the Annexes A and B just a cross reference table without any guidance. Overall the draft IWA does not provide any guidance at all on the integration of SR in a HLS based management system. Below I repeat some suggestions that I made to the second draft and I attach a paper that I submitted earlier in an attempt to clarify the		**Noted**

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					conceptual relationships between HLS MSS and ISO 26000.		
NC/ CN 010	Last line of the cover	cover	italics	ed	The link for the Rice Model (*http://www.iso.org/iso/moddis.pdf*) is an invalid link	Check for broken link and correct it	**Accepted**
HR 011	19			te	Title not corresponding with a text and figure 1. Also, it looks better to replace complete Chapter 6 to the end of this chapter as integral part of Chapter 4, it would be shorter and understandable.	4. Management system of organization and ISO 26000:2010 guidance	**Accepted with modification**
IIOC 012	19	Contents		ed	'HLS' should not be abbreviated until first use in main text.	Suggest change 'HLS' to 'High Level Structure' in section titles	**Accepted**
HR 013	20				HLS based standards is unknown term, better term is management systems standards. All future management systems standards shall be written on the base of ISO/IEC Directives, Part 1 where HLS is a part of Annex SL.	5. ISO 26000:2010 guidance for users of ISO management systems standards	**Accepted with modification**
HR 014	22				HLS is unknown term for users of management systems standards	Annex A (informative) Relationship between structure of ISO 26000:2010 and structure of ISO management systems standards	**Rejected**
HR 015	23				HLS is unknown term for users of management systems standards	Annex B (informative) Relationship between structure of management systems standards and structure of ISO 26000:2010	**Rejected**
HR 016	24				Whole annex not suitable for this IWA	Please delete Annex C (save for next project)	**Accepted**
DK 017	49-51	Foreword		ge	As much as we agree that the objective of the 2nd workshop in May in London should be to finalise the IWA, we also want to caution that if the IWA-group through their comments indicates that the IWA is not ready for approval, a revised planned for final approval should be considered.		**Noted**

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KEN 018	50			GE	..(SIS) in association with.."Do we say..' in association with.. or in collaboration with...'	The group found the word association meaning that a new mutual agreement for association was entered for terms of reference to both parties. In collaboration with may fit better.	**Accepted with modification**
SE 019	53-55	Introduction		ed	The last part of the sentence does not read well.	Change to: This document is aimed at helping organizations apply ISO 26000:2010 Guidance on Social Responsibility within a management system which is based on an ISO management system standard, **and which is** drafted using the High Level Structure for ISO management system standards[1] (HLS)	**Accepted with modification**
GB 020	55–57 100–104	Introduction/ 1 Scope		te	There is an inconsistency between line 55–57 of the Introduction and the Scope. Lines 55–57 state that the IWA can be employed regardless of whether users have a management system. The Scope states that it provides guidance for the use of ISO 26000 'in organizations with a management system that is based on the High Level Structure for ISO management system standards (HLS).	The Workshop to align the Introduction and the Scope.	**Accepted**
GB 021	55–57 100–104	Introduction/ 1 Scope		te	One of the aims of the IWA is to introduce organizations to the use of ISO 26000. The requirement for the management system to be one based on the High Level Structure is likely to establish a barrier.	The Workshop to consider whether mandating the use of a management system based on the High Level Structure is likely to be a barrier to uptake of ISO 26000, and whether using other than formal ISO management systems would benefit those seeking to include SR within an existing management system.	**WITHDRAWN**
PC 022	55			ed	abbreviation (HSL) seems to be anchored to incorrect phrase	replace 'High Level Structure for ISO management system standards1 (HLS)' with 'High Level Structure (HLS) for ISO management system standards[1] (MSS)	**Accepted**
SE 023	59-61	Introduction		ed	The two major benefit statements are emphasized if put in a list format.	The benefits to an organization of using this document are: a) to improve social responsibility performance by using a structured management system approach and secondly;	**Accepted with modification**

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						b) to improve the management system and its performance by incorporating social responsibility guidance.	
KEN 024	59 - 62			GE	The benefits to an organization of using this document are firstly, to improve social responsibility performance by using a structured management system approach and secondly, to improve the management system and its performance by incorporating social responsibility guidance. The value of using this document ..... Numbering makes reading and understanding simple. We may consider	The benefits to an organization of using this document are: i. to improve social responsibility performance by using a structured management system approach and ii. to improve the management system and its performance by incorporating social responsibility guidance. The value of using this document is that	**Accepted with modification**
CO 025	59-61			te	In order to be coherent with the scope we propose to change this paragraph	The benefits to an organization of using this document are firstly, to improve the management system and its performance by incorporating social responsibility guidance, and secondly to improve social responsibility performance by using a structured management system approach.	**Accepted with modification**
GB 027	59–63	Introduction			The use of 'performance' twice in this sentence is potentially confusing. In addition, we are providing social responsibility guidance not guidance to the MS.	Further discussion needed at the London workshop.	**Accepted with modification**
DK 028	60-61	Introduction		te	We find that there is a potential misunderstanding included in the sentence "…secondly, to improve the management system and its performance by…", as we do not find it is the purpose of the IWA to improve the management system.	Change the text to … secondly, to improve the value of the activities of the organisation for the organisation and society.	**Accepted with modification**
IIOC 029	61	Introduction		ed	'social responsibility guidance' is not incorporated. 'Social responsibility' is.	Delete 'guidance'.	**Rejected**
DE 030	63			ed	The value of the document works in two directions: 1. CSR and management approach 2. Management approach and CSR	Precise the last sentence in the following way: "The value of using this document … of applying social responsibility guidance with a management system approach *and vice versa*."	**WITHDRAWN**
DE 031	65			ed	Listing of management areas in an alphabetical order or in order of importance	Alphabetical order:	**Accepted**

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						"Many organization around the world have chosen one of the ISO management system standards to manage areas such as anti-bribery, energy, environment, food safety, information security, and quality."	
IIOC 032	68	Introduction		ed	'improvements' does not need to be plural.	Suggest change to 'improvement'	**Accepted**
GB 033	70–72	Introduction			These figures need to be substantiated: As a consequence there are more than 1,5 million management systems in place that are certified to one 70 of the ISO management systems standards. In addition there are probably five times as many 71 organizations using ISO management system standards without being certified.	We propose deletion or clarification of these figures. At the very least, the first line should be rewritten to read: There are believed to be more than 1,5 million … … …	**Accepted**
HR 034	70-72				Numbers of today ISO management systems standards users given in this paragraph are not relevant for this IWA and it is obsolete surplus for using in standards. It is welcome to use in promotional purposes or for advertisements. Such statistical data are not usual as a part of standards in other standardization fields.	Delete.	**Accepted with modification**
SE 035	70-71	Introduction		ed	This paragraph better belongs at the end.to the preceding one.	Move the paragraph that starts on line 70 to the end of the sentence on line 68.	**Accepted**
IIOC 036	75	Introduction		ed	'called SL that describes what fundamental clauses, texts and definitions are to be included' Annex SL is the correct title.	Suggest change to 'called Annex SL that describes what fundamental clauses, texts and definitions are to be included'	**Accepted**
IIOC 037	76	Introduction		ed	Use of 'hereafter' is current from this point on, but reference is 2012, therefore 'thereafter' should be used.	Suggest change from 'hereafter' to 'thereafter'.	**Accepted**
IQNet 038	84	Introduction	Paragraph	te	IQNet SR10 establishes the requirements for a social responsibility management system (based on HLS) for organisations that are committed to the principles and recommendations relating to sustainability and social responsibility, in	Add the following paragraph: "There is also an example of a social responsibility management system, IQNet SR10, which uses HLS and is based on ISO 26000."	**Rejected**

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					particular, those set out in the ISO 26000 International standard. It can be really useful for IWA26 users to know IQNet SR10 since it is an example of applying management system based on HLS to social responsibility as understood in ISO 26000.		
CO 039	85			ED	To be more specific with the information of ISO 26000 standard.	Published in November of 2010, ISO 26000;2010 ……..	**Accepted with modification**
EC 040	85	Introduction	Introduction	ge	Published a **few years before**, is not necessary because the year is already mention ISO 2600:2010 and a few years it does not stated the exact year.	Start with… **ISO 26000:2010 provides…..**	**Accepted with modification**
SE 041	85-92	Introduction		Te	This is the first introduction of ISO 26000. It's important that the description of ISO26000 is consistent with the wordings in the ISO26000 document – we do not want to interpret and re-write what kind of guidance is provided. The word "operationalizing" is not used in ISO 26000. It's not correct to limit the introduction of ISO26000 to "emphasis on identifying the shifting societal expectations and environmental threats" - the standard is about more than that. The phrase "ISO 26000 offers guidance on how to build an organizational culture of social responsibility" might be true, but this phrase is not part of the scope of ISO 26000. The suggested new text is taken directly from ISO 26000:2010 (Clause 1 and Introduction)	Change to: Published a few years before, ISO 26000:2010 Guidance on Social Responsibility is intended to assist organizations in contributing to sustainable development. The standard is not a management system standard with requirements, instead it contains more than 450 recommendations. ISO 26000 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 on ways to integrate socially responsible behaviour into the organization. This type of guidance benefits the use of management systems. One of the clauses of ISO 26000, Clause 7 Guidance on integrating social responsibility throughout the organization, is structured around the fundaments of a management system standard and continual improvement.	**Accepted with modification**
IIOC 042	85	Introduction		ed	'Published a few years before' would imply more than two.	Suggest change to 'Published in 2010…' or 'Published a couple of years before…'	**Accepted with modification**
IIOC 043	86	Introduction		ed	'identifying the shifting' does not need the 'the'	Suggest change to 'on identifying shifting societal expectations'	**Accepted with modification**

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GB 044	87–92	Introduction			This description of ISO 26000 is off-putting, unhelpful and repetitive.as written	Amend to read: The standard is not a management system standard with requirements. ISO 26000 details how to build an organizational culture of social responsibility and this benefits the use of management systems.	**Accepted with modification**
IIOC 045	88	Introduction		ed	'ISO 26000 offers guidance' might read better as 'provides detailed guidance'	Suggest change to 'ISO 26000 provides detailed guidance'	**Rejected**
DK 046	89-90	Introduction		ed	Seems like something is missing in the sentence? One of the clauses of ISO26000, Clause 7 Guidance on integrating social responsibility throughout the organization, is structured…	Change to "Clause 7 in ISO26000 (Guidance on integrating social responsibility throughout the organization) is structured…"	**Accepted with modification**
IIOC 047	91	Introduction		ed	'fundaments' should be 'fundamentals'	Suggest change to 'fundamentals'	**Accepted**
EC 048	92	Introduction	Introduction	ge	Continual improvement means once a while or not intention in create a new culture**.** **Permanently** is like a habit or every moment be thinking in social responsibility, became part of our culture. I kindly suggest to change continual for permanently	**Permanently** improvement	**Rejected**
SE 049	94-95	Introduction		ed	The intentions of are emphasized if put in a list format. It is important to emphasize that this document is not a summary of ISO 26000. Therefore, the choice of wording for the last intentions could be reinforced a bit.	Change to: This document: a) is not intended to provide guidance on implementing a management system in general; b) contains no requirements; c) should not be ~~seen as~~ **mistaken for** a summary of ISO 26000.	**Rejected**
KEN 050	95				.......no requirements, and should not	The coma is poor English. You don't put a coma then use the word 'and'.	**Rejected**
SE 051	96	Introduction		Te	The structure and content of the document is not clear and easy to understand.	The main guidance of this document is found in clauses 4-6 and the appendixes:	**Accepted with modification**

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					Add a section that describes the structure of the document.	a) Clause 4 explains the guidance given in HLS for readers most familiar with ISO 26000. b) Clause 5 explains the guidance given in ISO 26000 for readers most familiar with HLS-based management systems c) Clause 6 describes how integrated management systems can be improved through ISO 26000 guidance d) Annex A provides a cross reference for how each section in ISO 26000 relate to sections in HLS e) Annex B provides a cross reference for how each section in HLS relate to sections in ISO 26000	
KEN 052	100 - 104			GE	This document provides guidance on how to use ISO 26000 Guidance on Social Responsibility in organizations with a management system that is based on the High Level Structure for ISO management system standards (HLS), and how to apply the HLS approach in an organization using ISO 26000. This document can be used in full or in part by an organization with a management system and/or using ISO 26000.	The ambiguity in this sentence has not been eradicated so far. The sentence still too long and confusing. Consider the following amid others still to be discussed:- 'This document provides guidance to the organizations using management system/s that is/are based on the High Level Structure for ISO management system standards (HLS), on how to use ISO 26000 Guidance on Social Responsibility in those systems and also on how to apply the HLS approach in those organizations'. This document can be used in full or in part by an organization using a management system.	**Accepted with modification**
HR 053	100-104				Management system of organization is not based on High Level Structure for ISO management standards. There are no such organizations. Management system of organization is based on many factors, decisions and documents, among them are some of ISO management system standards and only writing these standards is based on HLS.	This document provides guidance on how to use ISO 26000:2010 Guidance on Social Responsibility in organizations with a management system that is based on the ISO management system standards. Also, relationships between structure of ISO 26000 and structure of ISO management system standards based on High Level Structure are included (described and placed inside Appendix 2 of Annex SL of ISO/IEC Directives, Part 1, Consolidated ISO Supplement — Procedures specific to ISO, 7th edition, 2016 2017). This document can be	**Accepted by modification**

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						used in full or in part by an organization with a management system and/or using ISO 26000.	
SE 054	100-101	Scope		te	It is important that the document also states that it can be used by an organization with multiple management systems.	Change to: This document provides guidance on how to use ISO 26000 Guidance on Social Responsibility in organizations with a management system(s) that is based on the High Level Structure for ISO management system standards (HLS), and how to apply the HLS approach in an organization using ISO 26000.	**Accepted with modification**
PC 055	101-102			ed	abbreviation (HSL) seems to be anchored to incorrect phrase	replace 'High Level Structure for ISO management system standards1 (HLS)' with 'High Level Structure (HLS) for ISO management system standards[1] (MSS)	**Accepted with modification**
EC 056	101	Scope	Scope	ge	Add **with** after together, like the title	…**together with**	**Rejected**
UNI 057	102			Te	The scope is well explained in lines 100-102, while the rest of line 102 seems contradictory with the text before.	Delete from "and how" to "ISO 26000".	**Rejected**
KEN 058	106 - 107			GE	The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document.	The following documents are referred to in the text such that some or all of their contents constitute requirements of this document.	**Accepted with modification**
KEN 059	107 - 108			GE	For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.	For dated references, only the edition cited that applies. For undated references, the latest edition of the referenced document (including any amendments) shall/will apply.	**Rejected**
EC 060	109	~~Scope~~ Normative references	Scope	te	Transparency, fair practices, and others like new standard ISO 37001:2016 anti-bribery. SRs are reinforced with the new ISO. Therefore we suggest to include in the draft the anti-bribery standard which is very important to maintain as a culture management, especially in many countries with heavy difficulties in their government organizational systems, opacity, responsibilities, well known through public news.	…**ISO 37001:2016 anti-bribery**	**Rejected**

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NC/ CN 061	109	02	paragraph	ed	The link for ISO 26000 can be provided	ISO 26000: 2010, Guidance on Social Responsibility: available at https://www.iso.org/iso-26000-social-responsibility.html	**Noted**
HR 062	111				It is a title	**H**igh **L**evel **S**tructure	**Accepted**
GB 063	113-114	3		te	Lines 113–114 need to be rewritten for a general audience.	Add the following sentence as a new paragraph: Specific text and definitions are developed for different disciplines, e.g., environment.	**Rejected**
IIOC 064	113-115	3 Terms and definitions		ed	'the High Level Structure (ISO Directives, Part 1, Annex SL) and the following apply.' High Level Structure has already been abbreviated in previous text so change to HLS. Also 'the following apply.' Could be changed to enable removal of line 115. References to ISO and IEC are inherent in the web addresses.	Suggest change to 'the HLS (ISO Directives, Part 1, Annex SL), and the following terminological databases for use in standardization apply:'	**Accepted**
GB 065	115-117	3			Reference to the ISO and IEC databases in the main body of the text is misleading	Convert lines 115–117 to a NOTE	**WITHDRAWN**
EC 066	120	03	03.1	te	including environmental, social and economic aspects, should include after social, the geopolitical context, which is very important in the style of governance and attitude or empowerment plus educational rate of population Vs. total population.	… social, geopolitical context and economic aspects,	**Rejected**
NC/ CN 067	125	03.01	paragraph	ed	The link for ISO Guide: 82:2014 can be provided	Source: ISO Guide 82:2014: available at http://isotc.iso.org/livelink/livelink/fetch/2000/2122/4230450/8389141/ISO_Guide_82_2014%28E%29_-_Guidelines_for_addressing_sustainability_in_standards.pdf?nodeid=16544468&vernum=-2	**Accepted**
HR 068	126				Title not corresponding with a text and figure 1. Also, it looks better to replace complete Chapter 6 to the end of this chapter as integral part of	4. Management system of organization and ISO 26000:2010 guidance	**Accepted with modification**

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					Chapter 4, it would be shorter and understandable.		
NL/ DH 069	126	04		Ge/te	This clause now only provides a very brief and general description of the basics of HLS/Annex SL. In earlier comments I included suggestions to show the added value of the MSS/HLS approach to implementing SR. See the attachment to these comments. I think that it would add value to extend this clause also with the main steps that an organization can take to actually apply an HLS based management systems approach to implementing ISO 26000.	Add to the clause a practical approach to applying the HLS based management systems approach to the implementation of ISO 26000. E.g. by including and building upon the following tex 1) Relate the implementation of the ISO 26000 SR principles to related components of the HLS based management system approach (e.g. levels of accountability and transparency in communication and engagement practices, ethical behaviour in leadership and personnel awareness and competence development programmes, respect for laws and international norms of behaviour and human rights in compliance programmes) 2) Take a systematic approach to understanding social responsibility and stakeholder identification by conducting a full internal and external context assessment (see 4.1 and 4.2 of HLS) 3) Apply a risk management approach to the consideration of SR core subjects and issues by conducting a systematic identification, analysis and evaluation of issues and determination of the related risk and opportunities for the organization and affected stakeholders (see clause 6 of HLS) that should be addressed and determine priorities to establish objectives and plans to achieve these objectives and to implement any other actions to address identified risks and opportunities. 4) consider all support, operational control and performance evaluation elements of HLS when implementing the identified actions and programmes	**Rejected**
DK	126-148	4 HLS guidance for		ge	We do not find that the current version of clause 4 offers the guidance needed or is replicating to a	Our proposal on dealing with this dilemma in clause 4 is to replace all of the current text with	**Accepted with modification**

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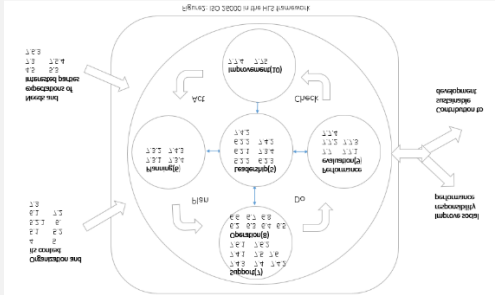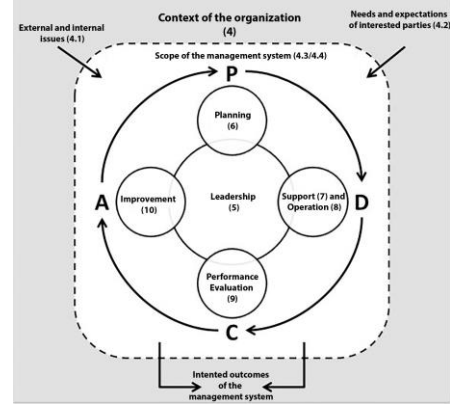| MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
070		users of ISO26000			large enough degree what users of ISO26000 could learn from implementing a HLS-based system. Following the discussion in Stockholm of the use of the tables in the annexes, we discussed that the current version of the table is not offering the guidance needed, and that an executive summary could potentially do this.	the following text, leaving the practical guidance to be included in clause 5. The text we propose included is: "The document shall help users of Annex SL, the high level structure on management systems, as well as users of ISO 26000 on how the content of ISO 26000 can help a user of MSS on integrating social responsibility or how users of ISO 26000 can use HLS to better structure and systemize their work on social responsibility. If you are working with ISO 26000 and arrive at the integration of the results of your work on chapters 4-6 in your daily practices, you can either use chapter 7, which is the ISO 26000 version of the elements of a management system, or you can use Clause 4-10 in Annex SL. When you develop, implement, maintain and improve your management system, for each clause of the high level structure, inspiration can be found in ISO 26000 on how to take social responsibility into consideration. The following illustrates this approach. Clause 5 is then the table in annex B where the input from ISO 26000 is prioritized, i.e. which clauses in ISO 26000 are most applicable to the requirements of Annex SL."	
SE 071	126-171	4 and 5		Te	The way the chapters 4 and 5 are written in Draft 3, they don't give any guidance. The guidance can be found only in the annexes. It would be more beneficial for the reader, if the guidance is included in the clauses 4 and 5.	Move Annex A to the main text in chapter 4. Move Annex B to the main text in chapter 5.	**Rejected**
GB 072	130–138	4			This paragraph describes what the HLS is but provides no linkages with ISO 26000, and Figure 1 provides no additional information on those linkages.	Clear linkages to be provided shown and Figure 1 from the Stockholm Workshop to be reinstated Describe, in line 132, linkages between ISO 26000 and each of the seven clauses of the HLS.	**Rejected**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
IIOC 073	130	4 HLS guidance for users of ISO 26000		ed	High Level Structure previously abbreviated. Change to HLS and then it is possible to delete '(HLS)'	Suggest change to 'The HLS for ISO management system standards specifies…'	**Accepted**
SE 074	133	04		Te	"The standards writers then add any texts " The reader is interested in the content of the standards, not in the processes of making standards.	Change "The standards writers then add any texts and definitions specific to their discipline." To "Each ISO Management System Standard builds on the HLS by adding content and definitions specific to its discipline".	**Accepted**
GB 075	135–138	4	Figure 1		We are referring not only to a quality management system Some inputs and outputs are specific to a QMS and do not reflect the provisons of ISO 26000 The document referred to in clause references need to be made clear. Reference is needed to the Annexes of IWA 26 Cross-references are needed to the relevant clauses of ISO 26000. Figure 1 shows a QMS system only and has excluded the ISO 26000 overlay as agreed in Stockholm.	Delete 'quality'. Delete 'Customer requirement/customer satisfaction. Insert 'results of social responsibly' as an output. Reflect the provisions of ISO 26000 in the diagram Clarify which documents are referred to in the clause references. Make reference to the Annexes of IWA 26. Insert cross-references to the relevant clauses of ISO 26000. Reinstate the agreed diagram from Workshop 1 (Stockholm).	**Accepted with modification**
NC/ CN 076	136	04	Figure 1	te	The figure 1 is necessary, but it shows the relationship between ISO management system and HLS, not the ISO 26000 in the HLS framework. Another figure should be added to show ISO 26000 in HLS	1. Change the title of figure 1 to ISO 90001 in the HLS framework 2. Add a figure 2--- ISO 26000 in the HLS framework. (The clear PPT version is in the attachment)	**Accepted with modification**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
SE/ SL 077	135-136	04	Figure 1	te	The figure shows the PDCA cycle from ISO 9001:2015. It is not clear why the figure here is stated as "ISO 26000 in the HLS framework". The title should be changed. It would also be better to use the simpler PDCA illustration that is more general and clearer without the reference to quality and duplication of steps in arrows and circles (planning/plan, Operation/Do etc.)	Change Figure 1 to: Figure 1: Relationship between HLS and PDCA	**Accepted with modification**
SE 078	136	04	Figure 1	Te	The numbers in the figure are not explained.	Remove all numbers from the figure, or add text explaining them.	**WITHDRAWN**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
SE 079	137	04	Figure 1	Te	The title of Figure 1 does not reflect the content of the figure. The titles of Figure 1 and 2 should harmonize.	Change the title of Figure 1 to "Schematic overview of the High Level Structure"	**Accepted with modification**
SE 080	136	04	Figure 1	Te	The figure now describes a Quality Management System, it should describe a general Management System according to HLS.	Edit the figure, remove all references to "quality" and make sure the terms used are aligned to the HLS.	**Accepted with modification**
HR 081	134-135				Management systems are not based on HLS, only management systems standards are based (written or drafted) on HLS.	Please delete: HLS based management systems provide for sound risk and compliance management based on context assessment and for good linkages between strategy and operation.	**Accepted with modification**
HR 082	137				Not proper figure title	Figure 1- Framework of management system of organization	**Rejected**
DE 083	136			ed	Figure 1 focuses on Quality Management Systems, we talk about HLS in this standard.	More precise use of explanations:	**Accepted with modification**
IIOC 084	136		FIG.1	Te	Figure 1 refers to "quality management system", while the description in the text (lines 130-135) refers to all ISO management system standards based on HLS. The figure 1 should be included as "example". Figure 1 does not clearly show how ISO 26000 can be placed within the HLS Framework	In the title of the figure (line 137) add: "ISO 26000 in the HLS framework, example for Quality management system" The figure needs revising to be clear how ISO 26000 fits within the HLS Framework.	**Accepted with modification**
UNI 085	136		FIG.1	Te	Figure 1 refers to "quality management system", while the description in the text (lines 130-135) refers to all ISO management system standards based on HLS. The figure 1 should be included as "example"	In the title of the figure (line 137) add: "ISO 26000 in the HLS framework, example for Quality management system"	**Accepted with modification**
PE 086	136		Figure 1	ED	The Figure 1 is based in 9001 (QMS), and shall be generic.	Replace QMS references to XMS.	**Accepted with modification**

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PC 087	136		Figure 1	ed	0. current figure refer to quality management system, not to generic HLS MSS; 1. customers are part of the interested parties; 2. needs and expectations are requirements	1. remove 'customer requirements' 2. remove quality from 'Quality Management System' 3. replace 'customer' in customer 'satisfaction' with satisfaction of interested parties 4. replace "results of QMS" with "results of management system" 5. add other results such as "improved performance", "continual improvement"	**Accepted with modification**
NL/ DH 088	137	04	Figure 1	te	The title to figure 1 suggests that is shows the relationship between HLS and ISO 26000, however, it just contains a figure from ISO 9001:2015.	Include in this figure relationships with the main components of ISO 26000.	**Accepted with modification**
DE 089	137			ed	Headline of figure 1 is misleading	Figure 1: The HLS framework 	**Accepted with modification**

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PE 090	137			ED	The "Figure 1 — ISO 26000 in the HLS framework" not include ISO 26000 issues en this figure, is only HLS	Figure 1 — The HLS framework	**Accepted with modification**
GB 091	140– 142 195– 204	4/Annex A			Line 140 –142 states that users can benefit from the HLS but Annex A provides insufficient information on those linkages to demonstrate the benefits	Annex A to describe more clearly the linkages between the HLS and ISO 26000	**Noted**
HR 092	140-142				HLS is not introducing management structure. It introduced a structure of management system standards only. Management structure depend on many other points such as for example type of ownership, size, type of a product, expected market area, education of employees, political situation and influence.	For organizations is easier to understand and to implement ISO 26000 using relationship between structure of ISO 26000:2010 and structure of ISO management systems standards, as described in Annex A.	**Rejected**
DE 093	141ff			ge	Listing of examples – we have to discuss if we find helpful examples. If not, we should delete it.	Delete: "In addition to the linkages between clauses there are parts of the HLS that may need further guidance for the user of ISO 26000. Examples are: - Nnn – Nnn – Nnn"	**Noted**
GB 094	142– 146	4			Nowhere are clear linkages shown between the seven clauses of the HLS and ISO 26000 The Workshop needs to develop straightforward, sample examples similar to that given in this proposed change for 'context of the organization'.	Examples of linkages between the clauses of the HLS and ISO 26000 are: Context of the organization (here, an organization should respect, consider and respond to the interests of its stakeholders) • leadership • planning • support	**Rejected**

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MB/NC[1]	Line number	Clause/Subclause	Paragraph/Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
						• operation • performance • evaluation • improvement	
CO 095	143			TE	What kind of examples? It´s not clear the examples in this paragraph	No comment	**Noted**
PE 096	143			TE	Example propossal	Add example : "* to translate principles and recommendations iof ISO 26000 n specific requeriments in one or many management sysmtem standards *address the principles and recommendations of ISO 26000 in the risk management to one or many management sysmtem standards"	**Rejected**
SE/SL 097	143-146	04		te	HLS parts that could serve as examples of what ISO 26000 users may need guidance on are those that are not used in 26k or used in a different way	Examples are: • Context of the organization • Planning • Actions to address risks and opportunities • Performance evaluation • Continual improvement	**Rejected**
EC 098	143	04	Figure 1	te	HLS guidance for users should include the **attitude of workforce** at all levels, because in the process map is imperative to count with facilitators (attitude of workforce) helping in the chain of value of HLS	**All level** from the top to the bottom because synergy , like **attitude, values, communication, prospective vision, permanent learning**	**Rejected**
GB 099	149–171	5			Clause 5 is a simple summary of ISO 26000 and gives no linkages between ISO 26000 and the HLS. This clause needs to have added value. It needs to show linkages between ISO 26000 and the HLS.	Workshop to draft clear linkages between the key clauses and core subjects of ISO 26000 and the HLS.	**Noted**
NL/DH 100	149	05		Ge/te	This clause now only provides a very brief and general description of the basics of ISO 26000. In earlier comments I suggested to include a figure that shows the linkages and relationships between ISO 26000 and HLS elements. See the attachment to these comments.	Add to the clause a practical approach to applying ISO 26000 in an existing HLS based management system.	**Rejected** Risk management as example in clause 4 was rejected in London. A

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
					I think that it would add value to extend this clause also with the main steps that an organization can take to actually apply ISO 26000 in the context of an HLS based management system.	E.g. by including and building upon the following text 1) extend the context analysis (4.1/4.2) of the management system with an identification and evaluation of sustainability/SR issues (see clause 6 of ISO 26000) and related stakeholders taking into account the value chain and sphere of influence 2) determine the relevance and significance of identified sustainability/SR issues and determine the related risk and opportunities for the organization and affected stakeholders (see clause 6 of HLS) that should be addressed and determine priorities to establish objectives and plans to achieve these objectives and any other actions necessary to address identified risks and opportunities 3) extend current communication practices with stakeholders to a consultation and engagement programme 4) address significant sustainability/SR issues and related risks and opportunities in the management system processes, operational control activities, supplier relationship and monitoring & evaluation programmes (see clause 8 of HLS) 5) establish sustainability/SR performance communication programmes (see 7.4 of HLS) 6) get a full understanding of ISO 26000 SR principles and evaluate and adapt related current practices in the management system (e.g. levels of accountability and transparency in communication and engagement practices, ethical behaviour in leadership and personnel awareness and competence development programmes,	lengthy discussion in London about these 6 examples for clause 5 resulted in 4 reworded examples (see below). During the review after the London meeting we decided to delete this text as it introduces unnecessary inconsistency between clauses 4 and 5. We did not see the added value in these 4 examples compare to the more detailed Annex B. *1) extend the context analysis (4.1/4.2) of the management system with an identification and evaluation of SR issues (see clause 6 of ISO 26000) and related stakeholders taking into account the value chain and sphere of influence* *2) Include the SR issues that are relevant into the planning process* *3) extend current communication practices with stakeholders to a consultation and engagement programme* *4) address significant SR issues and related risks and opportunities in the management system*

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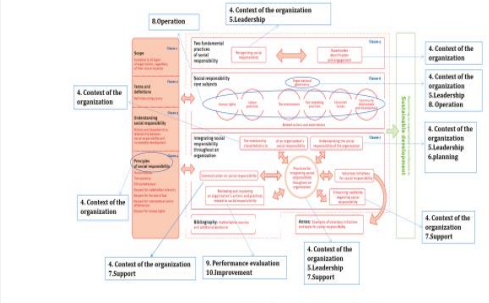| MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
						respect for laws and international norms of behaviour and human rights in compliance programmes) etcetera	*processes, operational control activities, supplier relationship and monitoring & evaluation programmes (see clause 8 of HLS)*
DE 101	150			ed	We use the full form of ISO 26000 as well as HLS at the beginning of this standard.	Delete: "ISO26000:2010 Guidance on Social Responsibility offers …"	**Accepted**
IIOC 102	150	5 ISO 26000 guidance for users of HLS based standards		ed	'guidance to all types of organizations,' does not need 'types' due to repetition in the subsequent words'	Suggest change to ''guidance to organizations, regardless of type and size,..'	**Rejected**
SE 103	152-153	05			IWA 26 should use the nomenclature defined by ISO Guide 82, and harmonize to other standards. Sustainability is a future state, the goal of sustainable development. An organization can not contribute to a goal (to sustainability), it can contribute to the development towards this goal (to sustainable development).	Remove "and thus future sustainability"	**Rejected**
DE 104	156			ed	Essential aspects of ISO 26000 are the 7 principles and the 7 core subjects, not the number of definitions.	Change: "With 7 principles as a starting point in ISO 26000 the organization is guided through 37 environmental, social and economic issues in 7 core subjects (see Figure 2)"	**Accepted**
PC 105	157	05	2	ed	The issues in ISO26000:2010 are 36 (8+5+4+5+7+7), not 37	Replace "37"with "36"	**Rejected**
IIOC 106	158	5 ISO 26000 guidance for users of HLS based standards		ed	'relevant and significant to improve.' May read better with 'for improvement' and without 'significant' since 'relevant' captures this intent.	Suggest change to 'relevant for improvement'.	**Accepted with modification**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
DE 107	159ff			ed	The term "core subjects" and not "core operational subjects" is used in ISO 26000.	Change "The core subjects in focus are …"	**Accepted**
HR 108	154-155				Guidance is not based (written) on HLS as it is not a management system standard.	the guidance is not **a management system standard** based on or in line with the HLS.	**Rejected**
DK 109	162	5 ISO 26000 guidance for users of HLS based standards	Figure 2	ge	Following our comments to clause 4, we find that an overview and concrete guidance to HLS user is needed and we therefore propose that an executive "summary" of the table in annex B is incl. instead of figure 2.	We have incl. a proposal how such an executive summary could look like, and if the group agrees, the full table should be included for all HLS levels. In addition, we propose that text supplements the table; an example has been included below. 	HLS	ISO26000
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4.1 Understanding the organization and its context	6. Guidance on social responsibility core subjects Supplementary reading: 4., 5., 5.1, 5.2, 5.2.1, 6.1, 7.2, 7.3
4.2 Understanding the needs and expectations of interested parties	5.3 Stakeholder Identification and Engagement Supplementary reading: 4.5, 7.3, 7.5.4, 7.6.3	 4.1 Understanding the organization and its context When the organization shall determine external and internal issues, guidance to relevant issues to be considered can be found in clause 6 in ISO26000. Using clause 6 is not a guarantee that all potential issues will be covered and it is therefore important that an engagement of stakeholders of other relevant issues is covered.	**Rejected**
GB 110	162– 165	5	Figure 2		This does give an overview of ISO 26000 but should show clear linkages with the HLS. Was an overlay showing those linkages drafted in Stockholm?	The figure needs to be redrafted to overlay the clauses of the HLs onto the structure of ISO 26000.	**WITHDRAWN**

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MB/ NC¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment²	Comments	Proposed change	Observations of the secretariat
						The Workshop to consider replacing this Figure with the existing Figure C.1, suitably amended.	
SE/ SL 111	162	05	Fig. 2	Ed	This figure in its present form is almost impossible to reed. Furthermore, the text in line 157 talks about 7 core subjects while the figure shows only 6 (Governance floating freely in the box).	Change to the original Figure 1 of ISO 26000:2010	**Accepted**
NC/ CN 112	162	05	Figure 2	te	The schematic overview of ISO 26000 is unnecessary. There should be a figure to show HLS in ISO 26000 framework	Change the schematic overview of ISO 26000 to Figure 3--- HLS in schematic overview of ISO 26000 (The clear version is in the attachment) Figure 3 – HLS in schematic overview of ISO26000	**Rejected**
Mon aGu pta 113	162	Clause 2,3 &4	Fig 2		Use of term "Social Responsibility" does not reflect the three dimensions of sustainability; which is imperative if ISO26000 has to be elevated to HLS for MS and because the ultimate goal is sustainable development and sustainability. Recommended modification throughout the document.	"Social , Environmental & Economic Responsibility" in place of "Social Responsibility".	**Rejected**
HR 114	164				It is ISO 26000 from 2010 year, guidance document of course.	Figure 2 – Schematic overview of ISO 26000:2010	**Accepted**

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HR 115	167				Proposed change looks better	Organizations using ISO management system standards based on HLS can benefit from ISO 26000:2010 as it introduces structure and content of to social responsibility	**Accepted with small modification**
IIOC 116	167	5 ISO 26000 guidance for users of HLS based standards		ed	'using a HLS based standard' incorrect use of indefinite article. Should be 'an' not 'a'.	Suggest change to 'using an HLS based standard'.	**Accepted**
SE 117	168	05		Te	To give more guidance on how to use ISO 26000 with a HLS-based management system	Insert, after "content to social responsibility": Introducing SR into a management system has to be made on a strategic level, involving top management. One possible approach consist of the following steps: • Policy review including vision, mission, principles, organizational governance, stakeholders and sphere of influence • Prioritization of SR issues based on relevance and significance. • Implementation and integration of SR into daily operations	**Accepted with modification**
DE 118	168			ge	Listing of examples – we have to discuss if we find helpful examples. If not, we should delete it.	Delete "In addition to the linkages between clauses there are parts of the ISO 26000 that may need further guidance for the user of HLS. Examples are: - Nnn - Nnn	**Rejected**

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IIOC 119	169	5 ISO 26000 guidance for users of HLS based standards		ed	'further guidance for the user of HLS' needs addition of 'an'.	Suggest change to 'further guidance for the user of an HLS based standard.'	**Accepted**
HR 120	169				Users of HLS are writers of ISO management systems standards, it is not intention to give guidance to that specific and small group. Aim is to give guidance to users (not writers) of management systems standards.	… further guidance for a user of ISO management systems standards based on HLS.	**Accepted**
PE 121	170			TE	Example propossal	Add example : "* set a common approach to address one or any management systems with bussiness objetives and social responsibility objetives. * address a common priciples to improve the social responsibility in the context external/internal "	**Rejected**
SE/ SL 122	170-171	04			ISO 26000 parts that could serve as examples of what HLS users may need guidance on are those that are not used in HLS or used in a different way	Examples are: • Social responsibility and its core subjects • Engaging stakeholders • Determining relevance	**Accepted with modification**
NC/ CN 123	173	06	paragraph	te	The methodology of integrated management systems is referential. Relevant examples should be added.	Add some examples on integrated management systems	**WITHDRAWN**
GB 124	175–178				We cannot reference documents that users might struggle to find https://www.iso.org/publication/PUB100068.html produces only a '404' error.	Rewrite the second sentence of this paragraph to read: Integrated management systems have been used for many years.	**Accepted**
HR 125	175-78				Handbook from 2008 is obsolete. There is nothing about HLS inside the handbook from 2008.	Please delete: Organizations have used integrated management systems for many years and examples can be found in the ISO handbook on Integrated Use of Management System Standards (insert example box?) (ref note, is it publicly available???).	**Accepted**

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DK 126	177-178	6 Integrated management systems and ISO 26000		ge	We do not support the inclusion of an example as proposed. We find that the example included in line 179 till 182 is sufficient.		**Accepted**
GB 127	179	6 Integrated Management systems and ISO 26000		ge	Paragraph is a little vague	Rewrite as follows: Applying the principles and processes detailed in management standards such as ISO 9001, ISO 14001, ISO 31000 and OHSAS 18001 within the framework of an Integrated Management System can work well, as many processes and objectives are similar.	**Accepted with modification**
IIOC 128	179	6 Integrated management systems and ISO 26000		ed	'management systems contains quality' contain a typo and could be improved grammatically.	Suggest change to 'management system encompasses quality…'.	**Accepted by modification**
IIOC 129	180	6 Integrated management systems and ISO 26000		ed	'and standards for occupational health' does not need 'standards for' as H&S is a singular entity as per previous examples.	Suggest change to 'and occupational health…'	**Accepted by modification**
PC 130	180-181	06	2	ed	OHSAS18001 will be most probably withdrawn by BSI shortly after the issue of ISO45001 which seemingly will be before the issue of ISO/IWA 26	replace "One commonly used integrated management systems contains quality management (e.g. ISO 9001), environmental management (e.g. ISO 14001), and standards for occupational health and safety management (e.g. OHSAS 18001)." with "One commonly used integrated management system contains quality management (e.g. ISO 9001) and environmental management (e.g. ISO 14001). "Another commonly used integrated management system contains quality management (e.g. ISO 9001) and information security management (e.g. ISO/IEC 27001)."	**Accepted by modification**
HR 131	181				It is a British standard	(e.g. BS OHSAS 18001:2007)	**Accepted by modification**

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MB/NC[1]	Line number	Clause/Subclause	Paragraph/Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
HR 132	181				It is proper to give a note with * that a new ISO standards in area of occupation health and safety is under development.	Note: ISO 45001 - Occupational health and safety is under development	**Accepted by modification**
IIOC 133	185	6 Integrated management systems and ISO 26000		ed	'also' repeated unnecessarily.	Suggest change to ''to encompass labour'…	**Accepted**
EC 134	186	06		ge	MBO was very important; later the Administration by **values** (MBV) appears which represents concepts and **analysis** oriented to enhance positive results in **organizational systems with social responsibility.**	**values,** analysis, social responsibility.	**Rejected**
IIOC 135	189	6 Integrated management systems and ISO 26000		ed	'standards and technical standards to the organization.' Grammatically incorrect.	Suggest change to ''standards and technical standards for organizations to implement.'	**Accepted with modification**
DK 136	190-191	6 Integrated management systems and ISO 26000		ge	Same comment as to line 60-61. We find that there is a potential misunderstanding included in the sentence "…secondly, to improve the management system and its performance by…", as we do not find it is the purpose of the IWA to improve the management system.		**Noted**
SE 137	191-192	06		Te	ISO 26000:2010 does not talk about "impact on sustainable development", it talks about "impact on society and the environment".	Change "sustainable development" to "the environment".	**Accepted with modification**
GB 138	193				The metaphor used in line 193 does not aid understanding	Delete line 193	**Accepted**
UNI 139	193			Te	The phrase does not highlight enough the value of ISO 26000.	Substitute the phrase from "The integrated" to "direction" with the following phrase: "ISO 26000 is an arc and the integrated management system is an arrow".	**Rejected**
IIOC 140	193	6 Integrated managemen			This line is not required as a metaphor and adds confusion. If you have to use a metaphor	Suggest removal of line.	**Accepted**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
		t systems and ISO 26000			perhaps the text does not explain the meaning clearly enough.		
HR 141	193				Fuel, engine, why?	Delete this line.	**Accepted**
HR 142						Relationship between structure of management systems standards and structure of ISO 26000:2010	**Noted**
GB 143	195–204 140–142	Annex A/4			Line 140 –142 states that users can benefit from the HLS but Annex A provides insufficient information on those linkages to demonstrate the benefits	Annex A to describe more clearly the linkages between the HLS and ISO 26000	**Noted**
CO 144	ANEX A	6,2		TE	There is a mistake in the understanding of Organizational Governance is related with the context and the understanding the organization and its context	In column related to HLS, replace 8, and 8,1 by 4 and 4,1	**Accepted with modification.**
GB 145		Annex A			The title is incorrect. This Annex does not give Examples but shows the correspondence between ISO 26000 and the HLS.	Amend tile to read: **Correspondence between ISO 26000 and the HLS** The introduction to Annex A needs to state clearly the purpose of the table. Revise Annex A and Table A.1 to follow the model of ISO 14001, Annex B.	**Accepted with modification ISO 14001 Model Rejected**
SE/ SL 146	200	A1. General		te	Add text to describe the table.	Add: "The table below suggests key linkages between ISO 26000 parts and HLS clauses to simplify for ISO 26000 users to utilize the HLS structure."	**Accepted with modification**
IIOC 147	200	Annex A		Te	A more analytic review of the requirements of ISO 26000 and HLS is needed to confirm when an ISO26000 requirement address HLS's reqs. As example: • § 4 and 4.1 of ISO 26000 does not actually address § 4 and 4.1 of HLS	• Add introductory text to Annex A and B so that the intent of the Table is clear. • Review Annex A and Annex B content to ensure that it reflects the relevant clauses.	**Accepted**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
					• §4.2-4.8 do not actually address § 4 and 4.1 of HLS • § 5.2.2 "Recognizing the core subjects and relevant issues of social responsibility" of ISO 26000 does not actually address § 5 Leadership and 5.1 Leadership and commitment of HLS	• Analytic review of each row/comparison. This review will impact also Annex B • In case of partial coverage, it is suggested to include a note addressing the comparison and not providing just the title of the requirement.	
NL/ DH 148	200	Annex A		Te/ge	This is just a cross-reference table that adds as such little value for the user.	Include an additional column with guidance for the user on how to apply the elements of HLS to the corresponding elements of ISO 26000.	**Rejected**
SE 149	200	Annex A	Row 10	Te	Clause 5.2 in ISO 26000 is a fundamental aspect of SR and needs commitment and attention from Top Management and to be integrated into all leadership functions of a MS.	add: "5.1 Leadership and commitment"	**Accepted**
SE 150	200	Annex A	Row 9	Ed		Add "5" before "Recognizing social responsibility"	**Accepted with modification**
SE 151	200	Annex A	Rows 2-8	Te	For all principles of ISO 26000: It's critical that they are addressed by Top Management and all leadership functions in the organization, to ensure commitment and integration throughout the organization.	For lines 2-8 in the table, add: "5.1 Leadership and commitment"	**Accepted**
NC/ CN 152	200 212	Annex A Annex B	table	te	Examples how users of ISO 26000 can use the high level structure should be a comparison with HLS (HLS in the left, ISO 26000 in the right). Similarly, examples how users of HLS can use ISO 26000 should be a comparison with ISO 26000(ISO 26000 in the left , HLS in the right)	Exchange the tables in Annex A and Annex B. It means Line 195	**Rejected**
NC/ CN 153	199	Annex A	table	te	Would it be sufficient that the core subjects from 6.2-6.8 only considered on Operation phase.	Core subjects should be considered in planning, improvement etc.	**Accepted with modification**
DE 154	Annex A and B				Both tables should be moved to clause 4 and 5	Include annex A and B in clause 4 and 5	**WITHDRAWN**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
PC 155	200		A.1 General	te	6.2 Organizational governance relates not only to 8 Operation and 8.1 Operational planning and control	add "5 Leadership 6 Planning" before "8 Operation 8.1 Operational planning and control"	**Accepted with modification**
PC 156	200		A.1 General	ed	6.2.2 Principles and considerations relate not only to 4.4 XXX management system 5.1 Leadership and commitment; principles are addressed in the introduction of respective MSS	1. add "introduction" before "4.4 XXX management system 5.1 Leadership and commitment" 2. remove "XXX"	**Rejected**
PC 157	200		A.1 General	ed	6.2.3 Decision making processes and structures relate not only to 5.2 Policy 5.3 Organizational roles, responsibilities and authorities; decisions that may affect the social; responsibility are taken in other processes as well	replace "5.2 Policy 5.3 Organizational roles, responsibilities and authorities" with "5 Leadership 6 Planning 9.3 Management review"	**Accepted with modification**
PC 158	200		A.1 General	ed	6.3 Human rights relate not only to 8 Operation and 8.1 Operational planning and control; human rights have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	**Accepted**
PC 159	200		A.1 General	ed	6.4 Labour practices relate not only to 8 Operation and 8.1 Operational planning and control; labour practices have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	**Accepted**
PC 160	200		A.1 General	ed	6.5 The environment relate not only to 8 Operation and 8.1 Operational planning and control; environmental aspects have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	**Accepted**
PC 161	200		A.1 General	ed	6.6 Fair operating practices relate not only to 8 Operation and 8.1 Operational planning and control; operating practices to be applied have to be considered at the time of the planning the management system	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	**Accepted**
PC 162	200		A.1 General	ed	6.7 Consumer issues relate not only to 8 Operation and 8.1 Operational planning and control; consumer issues have to be considered	add "6 Planning" before "8 Operation and 8.1 Operational planning and control"	**Accepted**

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MB/NC[1]	Line number	Clause/Subclause	Paragraph/Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
					at the time of the planning the management system		
PC 163	200		A.1 General	ed	6.8 Community involvement and development relate not only to 8 Operation and 8.1 Operational planning and control; communication is a good start for community involvement; awareness among community about organization's decisions, actions, plans, etc. will also contribute to community involvement	add "7.3 Awareness 7.4 Communication" before "8 Operation and 8.1 Operational planning and control"	**Rejected**
PC 164	200		A.1 General	ed	7.4 Practices for integrating social responsibility throughout an organization relate not only to 7.2 Competence; need to add all relevant HLS elements that correspond to 7.4.1, 7.4.2, 7.4.3,	add "4.4 management system 5 Leadership 6 Planning 7.1 Resources 7.3 Awareness"	**Accepted with modification**
PC 165	200		A.1 General	ed	7.4.2. Setting the direction of an organization for social responsibility relate not only to 5 Leadership 5.1 Leadership and commitment 5.2 Policy	1. add "6 Planning" after " 5.2 Policy" 2. remove "7.2 Competence"	**Accepted with modification**
PC 166	200		A.1 General	ed	7.6.1 Methods of enhancing credibility relate not only to 7.5 Documented information	add "7.4 Communication 9 Performance evaluation"	**Accepted**
PC 167	200		A.1 General	ed	7.6.2 Enhancing the credibility of reports and claims about social responsibility relate not only to 7.5 Documented information	add "7.4 Communication 9 Performance evaluation"	**Accepted**
PC 168	200		A.1 General	ed	7.6.3 Resolving conflicts or disagreements on organization and its stakeholders relate not only to 4.2 Understanding the needs and expectations of interested parties	add "10 Improvement"	**Rejected**
PC 169	200		A.1 General	ed	7.7.1 General relate not only to 9. Performance evaluation 9.1 Monitoring, measurement, analysis and evaluation	add "6.1 Actions to address risks and opportunities"	**Rejected**
PC 170	200		A.1 General	ed	7.7.4. Enhancing the reliability of data and information collection and management relates to several elements of HLS MSS	replace "9.3 Management review 10 Improvement 10.1 Nonconformity and corrective action" with "7.2 Competence 7.5 Documented information 9 Performance evaluation	**Accepted with modification**

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MB/ NC¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment²	Comments	Proposed change	Observations of the secretariat
PC 171	200		A.1 General	ge	Table in Annex A1 needs to be expanded with clause 7.8 Voluntary initiatives for social responsibility	7.8.1 General to be related with HLS MSS element 4 Context of the organization 7.8.2 Voluntary nature of participation to be related with HLS MSS element 6 Planning 7.8.3 Considerations to be related with HLS MSS element 6 Planning	**Accepted wih modification**
UNI 172	200		Annex A	Te	A more analytic review of the requirements of ISO 26000 and HLS is needed to confirm when an ISO26000 requirement address HLS's reqs. As example: • § 4 and 4.1 of ISO 26000 does not actually address § 4 and 4.1 of HLS • §4.2-4.8 do not actually address § 4 and 4.1 of HLS • § 5.2.2 "Recognizing the core subjects and relevant issues of social responsibility" of ISO 26000 does not actually address § 5 Leadership and 5.1 Leadership and commitment of HLS	• Remove these rows from the table. • Analytic review of each row/comparison. This review will impact also Annex B • In case of partial coverage, it is suggested to include a note addressing the comparison and not providing just the title of the requirement.	• **Rejected** • **Accepted** • **Accepted**
GB 173		Annex B			The title is incorrect. This Annex does not give Examples but shows the correspondence between the HLS and ISO 26000.	Amend tile to read: **Correspondence between the HLS and ISO 26000** The introduction to Annex B needs to state clearly the purpose of the table. Revise Annex B and Table B .1 to follow the model of ISO 14001, Annex B.	**Accepted with modification** **ISO 14001 Model Rejected**
IIOC 174	206	Annex B			A more analytic review of the requirements of HLS and ISO 26000 is needed to confirm when an HLS requirement address ISO 26000's reqs.	• Same as proposed change for Annex A.	**Accepted**
NL/ DH 175	210	Annex B		Te/ge	This is just a cross-reference table that adds as such little value for the user.	Include an additional column with guidance for the user on how to apply the elements of ISO 26000 to the corresponding elements of HLS	**Rejected**

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
SE/ SL 176	211	B1. General		te	Add text to describe the table.	Add: "The table below suggests key linkages between HLS clauses and ISO 26000 parts to simplify for users of management system structured to HLS to utilize ISO 26000."	**Accepted with modification**
HR 177	215-226				Keep it for a future document. It is not completed and many answers are needed.	Please delete Annex C (save for next project)	**Accepted**
DK 178	215-227	Annex C		ge	We find that there is no need for Annex C, and it is not made clear what the purpose of the annex is. There is no reference to the annex from the main clauses and therefore it offers no explanation value.	DK	**Accepted**
CO 179	ANEX B	9,2		TE	In the framework of HLS standards, the internal audit provides information on the management system itself to the organization.

There is not reference in the column of ISO 26000, to 6.2 Organizational Governance, one of the more important core subject. | In column related to ISO 26000, should add a reference to 6.2 Organizational governance | **Rejected** |
| CO 180 | ANEX B | ~~9,3~~ 9.2 | | TE | In the framework of HLS standards, Management review is oriented to the continuing suitability of the system itself.

There is not reference in the column of ISO 26000, to 6.2 Organizational Governance, one of the more important core subject | In column related to ISO 26000, should add a reference to 6.2 Organizational governance | **Rejected** |
| GB 181 | | Annex C | Figure C.1 | | This is a very valuable Figure, and should be used as a replacement for Figure 2. However, no clear linkages are shown. | Top-left cell to read:
• ISO 26000 core subjects (with arrow pointing along the top row)
 to create a linkage
• HLS Clause (with the arrow pointing down the first column) | **WITHDRAWN** |

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
						A key to be added to clarify that the pink boxes in the cells of the 'table' refer to the clauses of the HLS. An alternative figure to be considered with with the cells showing the ISO 26000 clauses. The content of graphic not to be confirmed until the Workshop has agreed content of tables.	
PC 182	224-225		Figure C.1	te	1. what is the purpose of this table? ambiguous contents: leadership is the basis of all 7 elements of HLS; planning without leadership… really? 2. Risk management and Risk control should be used very carefully. With few exceptions when MSS scope is to deal with risks explicitly (E.g. ISO/IEC27001, ISO22301, etc.) the common concept of HLS MSS regarding risk is "risk based thinking" worded as "determine the risks" and "address the risks" which is different from risk assessment (risk analysis and risk evaluation) and risk treatment (modification of risk) 3. non-English word	1. needs justification; is it additional information? or will it will duplicate previous sections? how will social responsibility benefit from this table? 2. reword "risk management" and "8 risk control" 3. reword "9.1, 9.2, 9.3 Evaluate prestatie"	**Accepted with modification**
PC 183	229-231		Bibliography	ge	List ISO publications relevant to IWA 26; list in the cell to the right will expand as there is another ½ dozen of HLS MSS in the pipeline (from NP to DIS)	1. ISO 9001:2015 Quality management systems – Requirements 2. ISO 14001:2015 Environmental management systems -- Requirements with guidance for use 3. ISO 14298:2013 Graphic technology -- Management of security printing processes 4. ISO 18788:2015 Management system for private security operations -- Requirements with guidance for use 5. ISO 19443 Quality management systems -- Specific requirements for the application of ISO 9001 and IAEA GS-R requirements by organizations in the Supply Chain of the Nuclear Energy sector Quality	**Rejected**

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MB/NC[1]	Line number	Clause/Subclause	Paragraph/Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
						6. ISO 19600:2014 Compliance management systems – Guidelines	
						7. ISO/IEC 20000-1 Information technology -- Service management -- Part 1: Service management system requirements	
						8. ISO 20121:2012 Event sustainability management systems -- Requirements with guidance for use	
						9. ISO 21101:2014 Adventure tourism -- Safety management systems – Requirements	
						10. ISO 22301:2012 Societal security -- Business continuity management systems --- Requirements	
						11. ISO 24518:2015 Activities relating to drinking water and wastewater services -- Crisis management of water utilities	
						12. ISO 26000:2010 Guidance on social responsibility	
						13. ISO/IEC 27001:2013 Information technology -- Security techniques -- Information security management systems -- Requirements	
						14. ISO 30301:2011 Information and documentation -- Management systems for records – Requirements	
						15. ISO 37001:2016 Anti-bribery management systems -- Requirements with guidance for use	
						16. ISO 37101:2016 Sustainable development in communities -- Management system for sustainable development -- Requirements with guidance for use	
						17. ISO 39001:2012 Road traffic safety (RTS) management systems - Requirements with guidance for use	
						18. ISO 44001:2017 Collaborative business relationship management systems – Framework	

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MB/ NC[1]	Line number (e.g. 17)	Clause/Subclause (e.g. 3.1)	Paragraph/Figure/Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
EOS /eg	200	ANNEX A	A1 General	te	A statement to explain the table.	This table provides a linkage between ISO 26000 and HLS to guide organizations in integrating and implementing their management system(s) and Good Governance of their core subjects, enriched with ISO 26000.	💬
EOS /eg	211	ANNEX B	B1 General	te	Text is required to explain the table so that, the organizations using HLS can benefit from ISO 26000.	The required text will explain the linkage between the items of ISO 26000 and HLS.	💬
EOS /eg	212	ANNEX B	B1 General	te	More items of ISO 26000 standard need to be added In order to enable HLS users to use ISO 26000.	• Add "Item 4.2 Accountability" to the table (to be used with item no. 5.1 "Leadership and commitment" in HLS. • Add" Item 6.2.3 Decision-making processes and structures" to the table (to be used with item no.5.1 "Leadership and commitment" in HLS.	💬
EOS /eg	220	ANNEX C	C1 General	te	Reporting, Integrated Reporting or Sustainability Reporting is becoming an important issue and a requirement of stakeholders.	Add to: Some management concepts/themes Integrated Reporting and Sustainability Reporting................	💬
EOS /eg	225	ANNEX C	Figure C1	te	Sustainability strategy as a part of the organization business strategy should be referred to it.	Add to the table (intersection of Leadership and Planning (Sustainability Strategy).	💬

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MB/ NC[1]	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
						19. ISO 55001:2014 Asset management -- Management systems – Requirements	

HR   Croatia

DE   Germany

PC   Pl. Christov

EC   Ecuador

IIOC   IIOC

UNI   Italy

CO   Colombia

IQnet   IQnet

NL/DH The Netherlands / Dick Hortensius

NC/CN China

EOS   Egypt

SE   Sweden

SE/SL   Sweden / Stefan Larsson

PE   Carlos A. Horna Vallejos, Peru

KEN   Kenya

Mona Gupta   Mona Gupta

CA   Canada

DK   Denmark

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