

ISO 26000: Achievements and Continuing Value

Carolyn Schmidt : *Building a global understanding of social responsibility*

Xinyuan Lu: *Key outcomes of the SGN Forum 2026*

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SGN Workshop: The Role of Global Social
Standards and Private Initiatives

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Carolyn Schmidt Good morning, good afternoon, good evening. Xinyuan and I will discuss achievements and continuing value of ISO 26000. I'll focus on the topics of building a global standard of social responsibility.

First, the definition of Social Responsibility.

In the ISO TMB Working Group on Social Responsibility (WGSR), we took almost two years¹ to come to consensus and finalize this definition. Each clause in the definition was debated, refined, and seriously struggled over.

Social Responsibility (SR) is the responsibility of an organization for the impacts of its decisions and activities on society and the environment through transparent and ethical behaviour that:

¹ March 2005- February 2007 – 3 plenary sessions, plus many other meetings

- *Contributes to sustainable development, including the health and welfare of society*
- *Takes into account the expectations of stakeholders*
- *Is in compliance with applicable law and consistent with international norms of behavior, and*
- *Is integrated throughout the organization and practiced in its relationships.*

Note 1: Activities include products, services and processes.

Note 2: Relationships refer to an organization's activities within its sphere of influence."²

*Discussion of Note 2 – sphere of influence/
supply chain relationships need to be
included in SR*

• *Stories of my own experiences*

➤ *negotiations for Note 2 in Sydney
Australia, Feb 2007*

➤ *IBM Annual CSR Report presented to
invited stakeholders meeting, ca 2009*

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I was involved in the dramatic show-down in the final plenary session in Sydney Australia in 2007. The “sphere of influence” reference to supply chain responsibilities, an important priority for me and my organization, finally made it in to the definition, albeit in a footnote . Once the decision was finalized, all

² Source: ISO 26000: 2010 Clause 2.18

parties involved accepted it as the basis for moving forward. This makes a vital point about integrity and trust – on the part of all stakeholder groups – respect for the process and accepting its outcome.

However, to show what a long way this concept still had to go, in 2009, at IBM Corporation’s annual CSR stakeholder participation event, the IBM executives affirmed, in answer to my question, that the actions of any of their suppliers outside what they called their “Tier 1” – were not considered in any way as part of IBM’s responsibility. Even though IBM’s money was driving the business decisions of those supplier companies.

But during the next two decades, much changed for the better. The idea of “due diligence” – that a purchaser needs to find out about the actions of its suppliers, and take responsibility for ensuring their compliance with the law– was supported by the UN, taken up by multinational corporations and expanded globally. The Rana Plaza collapse³ in Bangladesh in 2013 highlighted what was happening in the global textile industry when safety laws were not enforced in the scramble for profits to be made by selling to foreign corporations. Brand-name clothing manufacturers were publically blamed for the horrific working conditions among their suppliers. This led to increased support by businesses for SR as a tool to improve the situation.

Now to bring this up to date: the **2026 European Union Supply Chain Act for Textile Manufacturers** shows that there are legal requirements for due diligence throughout the supply chain.

“If You Export to the EU:

Your EU customers will be required to conduct due diligence on their supply chains. They'll ask you for:

- *Documentation of your due diligence processes*
- *Evidence of human rights and environmental compliance*
- *Supplier information and assessments*
- *Incident records and corrective actions*
- *Audit reports and certifications*

³ https://en.wikipedia.org/wiki/Rana_Plaza_collapse

If You're Directly Subject to the Act (ie if you are an EU business)

You must implement due diligence processes for:

- *Your own operations*
- *Your direct suppliers*
- *Your indirect suppliers (where relevant)*
- *Your business partners.”*⁴



I chose this graphic⁵ to illustrate the power of SR throughout the supply chain, because it highlights the contributions of natural resources as well as human workers to the process of global trade. Applying to the textile industry, for the most “upstream” component we can think of the wood fibers used for regenerated cellulose. Technological advances such as “digital passports” are increasingly used to track textile products throughout the supply chain, to ensure that every step of the process is sustainable and legal. The short-term goal for

⁴ <https://www.certithread.org/blog/understanding-the-2026-eu-supply-chain-act-for-textile-manufacturers>

⁵ Supply chain graphic courtesy of FutureLearn - Coventry University, England, U.K. <https://www.futurelearn.com/info/courses/international-logistics-introduction-et/0/steps/204270>

each organization in the links is to comply with requirements within their immediate context, and to ensure their own survival. The long-term goal is to ensure our shared global health and survival.

The ongoing struggle:

US efforts July 2026 to get EU to
REMOVE the due diligence
supply chain requirements from
their textile act !!!

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BUT – and this is the main point – **these SR achievements so painfully won are always under attack by those who want their own short-term benefit despite long-term harm to others.** In July of this year, the Trump Administration sent an envoy to the EU with the mission of getting the EU to overturn the supply chain due diligence provisions of the Textile Manufacturers Act. This effort seems to have failed, at least for now. But these attacks on SR will not go away.

Achievements such as ISO 26000 and the SR practices that are growing from its framework can not be taken for granted; they must be defended continually.

The purpose of the SGN is to advocate for ISO 26000 as the earth from which the tree of SR grows. We focus on actions that move us globally toward a sustainable future, not a self-destructive one.



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I'll close with this image of a tree⁶ – we can think of it as the growth of social responsibility and a sustainable future – with its roots in the earth of ISO 26000. We need to preserve the earth and the roots in order to ensure the health of the entire tree.

Now to my colleague Xinyuan Lu, who will take these points further.

Key outcomes, SGN Forum June 2026



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⁶ Tree image from World Environment Day

<https://imgbin.com/png/bubxwtVe/world-environment-day-tree-growing-from-half-globe-png> (human production, not AI)

Xinyuan Lu: ISO 26000: Achievements and Continuing Value:

Key takeaways of the SGN June 2026 Global Forum

Colleagues and friends,

Our June SGN Global Forum, with the title “ISO 26000 in a world of turbulence and uncertainty” was held on 17 June online. The agenda can be found at our new SGN website⁷ and a summary report draft has been completed.

Today, rather than repeating the contents, I would like to share three reflections, or what I view as key outcomes of the forum.

Continuing value: A Moral Compass in an Age of Uncertainty

What guides our decisions when laws are weak, politics are divided and uncertainty becomes the norm?

- 7 core principles build foundation for trust
- Beyond compliance: Legal ≠ Ethical
- Not optional, but essential
- Case: Bird protection practice of Chinese grid companies
- Case: Delivery platforms adjust timing rules to exclude red-light waiting time

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My first reflection is that **ISO 26000 has increasing value as a moral compass for organizations.**

At the opening of the Forum, a very important question was raised: what guides our decisions when laws are weak, politics are divided and uncertainty becomes the norm? The seven principles of ISO 26000 — accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour, and respect for human rights — remain practical foundations for trust.

⁷ <https://iso26k.org/>

Its value becomes particularly clear when we face decisions that are **legal, but not necessarily ethical**. Law normally establishes a minimum requirement. Many important business decisions, however, do not come with a simple legal answer. ISO 26000 encourages organizations to ask further questions.

The State Grid Tianjin case on transmission towers and bird protection is a good example. Removing nests might have been an acceptable conventional solution from the perspective of grid safety. But the company went further. It considered ecological impacts and worked with government agencies, NGOs, universities and other stakeholders to find solutions that could protect both the grid and migratory birds. And this is no longer only a local case in Tianjin. The relationship between power infrastructure and bird protection has become a broader issue for power companies across China.

This makes me thinking of another case in the food delivery platforms. If a rider runs a red light, it can be viewed simply as an individual traffic violation. But when an algorithm measures every minute even second of delivery time, the design of that algorithm also influences behaviour. Some platforms have started excluding the time spent waiting at red lights from delivery-time calculations.

This is exactly where responsibility goes beyond minimum legal compliance.

From principles to practices

How ISO 26000 Creates Impact

- Stakeholder participation
- Respect for stakeholder rights & interests
- Due diligence, accountability & transparency

Stakeholders perspectives and cases:

- Nigeria: Protecting consumer rights
- Japan: NGOs promoting due diligence and human rights protection
- Labour issues
- Chinese and Japanese cases

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My second reflection is that **the value of ISO 26000 depends on how deeply it is integrated into an organization.**

Stakeholders need to participate. The consumer representative from Nigeria mentioned the significance of giving consumers access to reliable information, enabling them to express their concerns and allowing their interests to influence decisions.

The NGO perspective took this further into due diligence and human rights. It showed the positive impact NGO has to help organizations avoid complicity in harm.

The labour perspective made a strong point: organizations cannot simply choose for themselves what they consider their responsibilities to be.

And that exactly is what ISO 26000 stands for: it provides a broader understanding of the responsibilities society expects organizations to address.

Continuing actions: keep ISO 26000 alive

- training - especially to the young generation
- case sharing
- website and social medias

Case 1: Over 10 years of social responsibility training for EMBA participants at China's top university

Case 2: Developing a sustainable value accounting platform for students at Shanghai University of Finance and Economics

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My third reflection is to call for **continuing action**.

The Forum proposed a global adoption map, online training, cooperation with universities, collections of practical cases, closer links with ESG frameworks and further work on social indicators. Among these ideas, I personally see **training and practical cases** as particularly important.

For more than ten years, GoldenBee has delivered social responsibility courses to Tsinghua University EMBA students.

This year, we have taken another step by developing a sustainable value accounting platform for Shanghai University of Finance and Economics. Students are being encouraged to quantify the environmental and social impacts created by companies. This moves the discussion beyond whether social responsibility has been integrated into management processes, toward another question: **what environmental and social value has actually been created? And we are continuing working on it.**

My academic background is in Politics, Economics and Philosophy. At heart, these disciplines keep returning to an old question: What is good, and how should we live together? This is also where I find a deep connection with ISO 26000. I hope it will continue to serve as our shared moral compass, helping more organizations make responsible decisions in an increasingly complex world.

谢谢 Thank you

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- Questions and discussion