Quick User Survey CD 26000

on

applicability and usefulness

- Results -

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Contents

Motivation

Intending to contribute as much as possible to the success of ISO 26000, this survey was performed, from February to April 2009, partly in parallel with the voting period on CD 26000 (Committee Draft). The survey's goal was to explore the perception of the CD by organizations that practice social responsibility and possibly not know about the emergence of ISO 26000.

Some 50 organizations participated in the survey, from various regions and sectors / stakeholder groups. The survey had been actively made known to partners including trade associations by mail, and passively by making it available on the Internet (http://iso26000estimation.com/html/quick_user_survey.html).

The results reflect the views of a defined sample; insofar they are representative. This representativeness increases when taking into account that three respondents are *industry associations* who speak on behalf of their members: this allows assuming several thousands instead of 50 de-facto participants.

The results seem more than interesting and this is the place to sincerely thank all contributors for their devoted time and energy.

The present *quick user survey* does not intend to replace an "ISO official" investigation which the ISO/TMB/WG SR Leadership may wish to undertake.

Key findings:

1. The claim, that the **guidance in ISO 26000 is applicable to <u>all</u> organizations** regardless of their type, size and location (as stated in its scope) does not seem realistic; particularly micro organizations (up to 10 persons) deny applicability.

2. The claim, that **<u>all</u> core subjects are relevant to <u>all</u> organizations** does not seem to reflect practical terms. Especially micro and small organizations (up to 50 persons) deny this.

3. **<u>The smaller</u> the organization** and **<u>the more local</u> its operation, the <u>less useful</u> ISO 26000 is** considered.

Annex 1 reproduces the replies to the questionnaire's questions 3 and 4 where participants were asked to give a rationale for their ticks on questions 1 and 2; Annex 1 is grouped by the sizes of organizations.

Annex 2 presents a practical example, resulting from an interview that demonstrates how an organization estimates the relevance of core subjects, and issues, and how it naturally includes deliberations on the <u>effectiveness</u> of actions it could possibly undertake.

The questionnaire

1. ISO 26000 CD survey on applicability & usefulness

Your organisation is kindly invited to participate in this quick investigation of the applicability and usefulness of the Committee Draft 1 (CD1) of the Standard "ISO 26000 Guidance on social responsibility"; the committee draft is downloadable from www.iso.org/wgsr.

The survey results will be published on the website www.iso26000estimation.com, and will be forwarded to the ISO Working Group 'Social Responsibility' for consideration in the further development of the standard.

1. Does the standard offer helpful, practical and applicable guidance for your organization?

- ☐ much
- ☐ some
- ☐ rather little
- ☐ none

2. Would your organization make use of ISO 26000?

- ☐ much
- ☐ some
- ☐ rather little
- ☐ none

∗3. What is your background deliberation on the choices for questions 1 and 2? Please give a short rationale.

[text box]

∗4. Any proposal on the further development of the draft?

[text box]

5. To which category does your organization belong?

- ☐ Industry
- ☐ Labour
- ☐ Government
- ☐ Non-government-organizations
- ☐ Consumers
- ☐ Services, Research and others

6. How many employees does your organization have?

- ☐ less than 10 (micro)
- ☐ less than 50 (small)
- ☐ less than 200 (medium)
- ☐ 201 up to 2499 (large)
- ☐ 2500 and more (large)

7. In which region does your organization mainly operate?

- ☐ worldwide
- ☐ Asia
- ☐ North America
- ☐ South and Mezzo America
- ☐ Africa
- ☐ Australia
- ☐ Europe

∗8. Name of your company/organization (voluntary; will not be shown in any evaluation); if you don't want to give the name, please write anything like 'none' or 'void' instead

[text box]

[Next]

Questions 1 and 2 were deliberately worded as focused to meet the goal of the survey: to get a better feeling for real perception of the committee draft's applicability and usefulness.

Participants in the survey should have an opportunity to give an explanation for their choices in questions 1 and 2.

The option staying anonymous was deliberately chosen in order to encourage participants in providing their true opinions.

Which regions did participate?
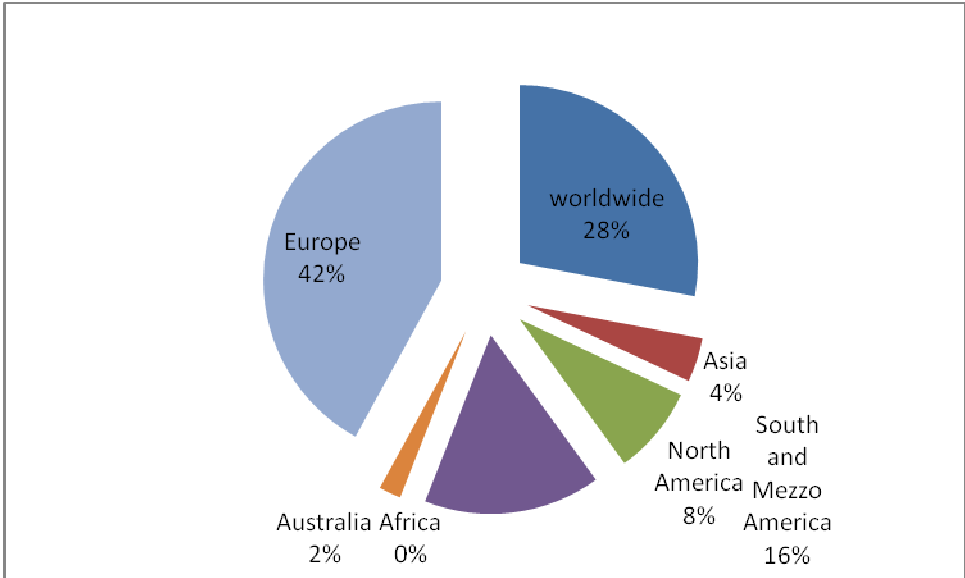
The worldwide answers came from organizations acting at a global scale, i.e. multinational enterprises.

Participation was small by Asian organizations and no African organization made use of the survey. This is regrettable but rather not decisive in regard of the key findings when one includes the voting of and comments by those countries, see http://www.iso26000estimation.com/html/cd_voting_results.html#CD-Voting-results

Which sectors (stakeholder groups) did the respondents belong to?

Industry and **services** are the majority of respondents: this reflects reality since they present, by numbers, the vast majority of potential ISO 26000 users.

No **labor** or **consumer** organizations. In regard of the key findings this does not seem decisive either because both are very small in numbers compared with industry and services (SSRO).
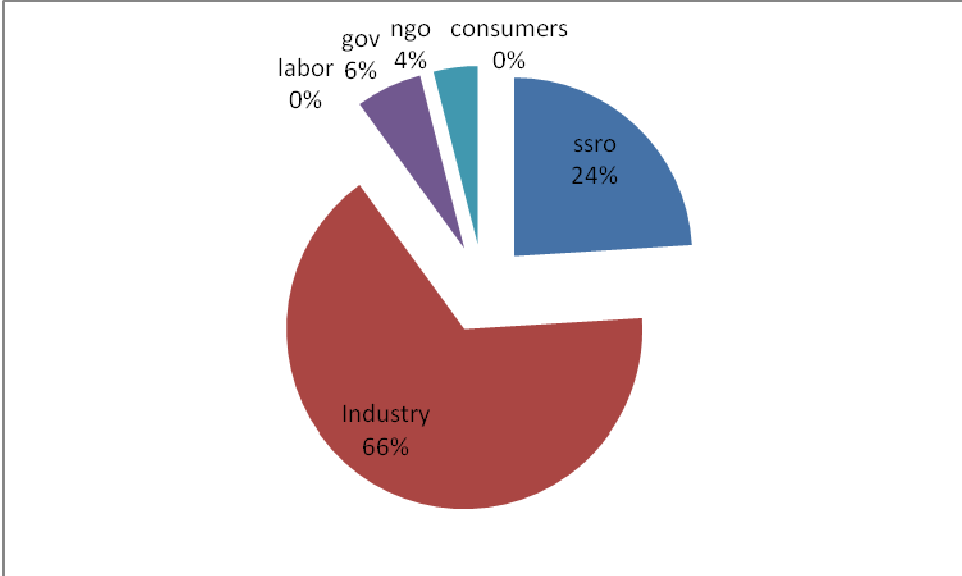
Size of participating organizations
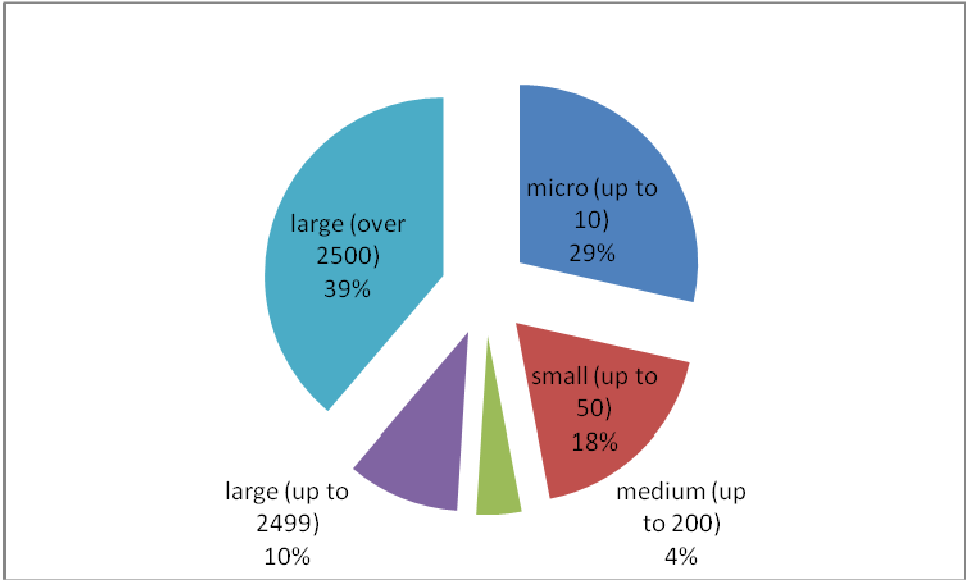

The major part of micro and small organizations were interviewed since they expressed serious concern about the volume of more than 100 pages and declared that they would have problems in justifying the time needed to study the document in all detail.

All large organizations replied by using the Internet questionnaire.

Almost all micro organizations belong to the services area, large organizations covered areas like information technology, machinery, household appliances, electrical equipment, or telecommunication.

In view of this realization, a thought beyond this user survey may ba allowed.
 Examples of micro and small organizations are: architects, lawyers, smaller retailers, craftsmen of all kinds, gardeners, hair cutters, bakeries, car repair shops, cleaning services etc.
In this context a further thought, *beyond the survey*, is given to micro and small organizations like schools and charitable organizations like churches, Nachbarschaftshilfen (associations of neighbours that provides help with shopping, cleaning, gardening, etc. to those less able in the neighbourhood), Kindergartens, homes for senior citizens and other "social institutions": they are supposed to act in a socially responsible manner and may have difficulties to understand that the ISO 26000 would apply to them.
It seems recommendable to reconsider their inclusion into the ISO 26000 scope.

Summarized responses to question

"Does the standard offer helpful, practical and applicable guidance for your organization?"
shows this picture:
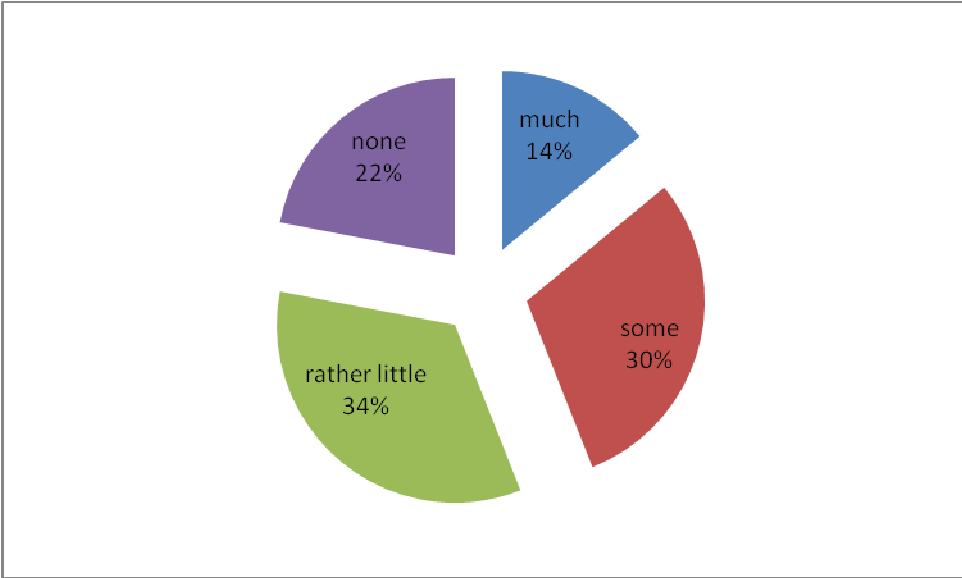
The above figure reveals that in fact 56% of the participants find **rather little or no value** in the guidance.

Summarized responses to the question
"Would your organization make use of ISO 26000?" shows this picture:
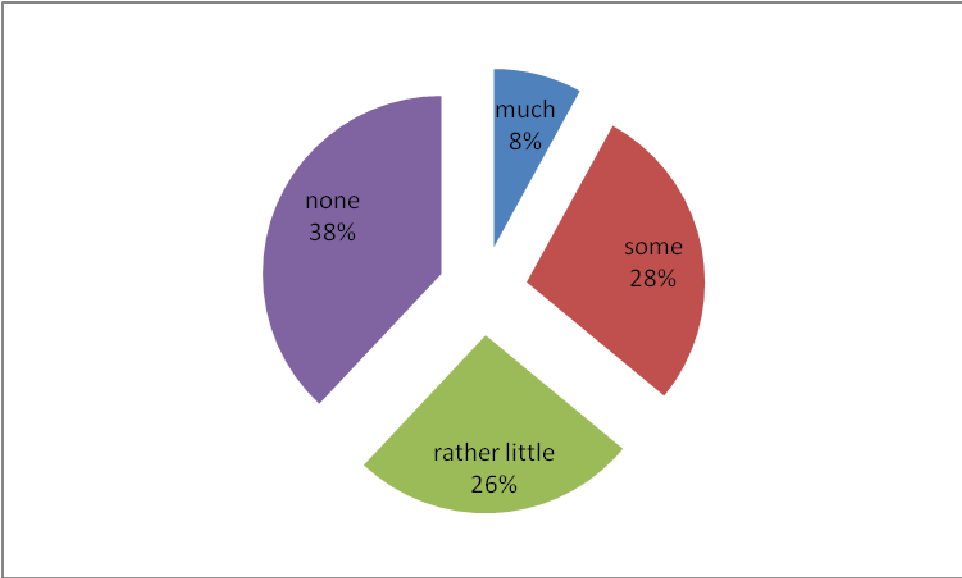
Here the **rather little** and **none** group is even bigger than on the question above: 64%

Does the standard offer helpful, practical and applicable guidance for your organization?
- grouped by "languages" in which the survey was responded to -
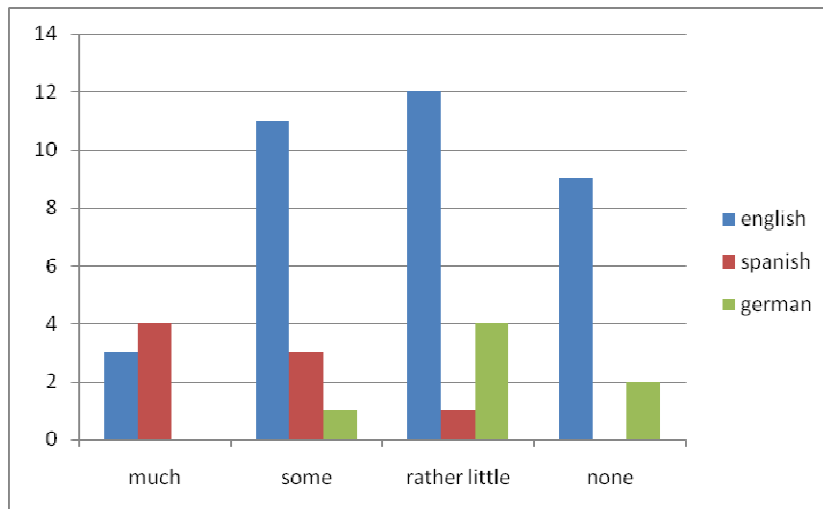
The survey was offered in three languages and respondents made use of this advantage.

These two questions were the core of the survey and it seems advisable to contemplate them jointly.

Would your organization make use of ISO 26000?
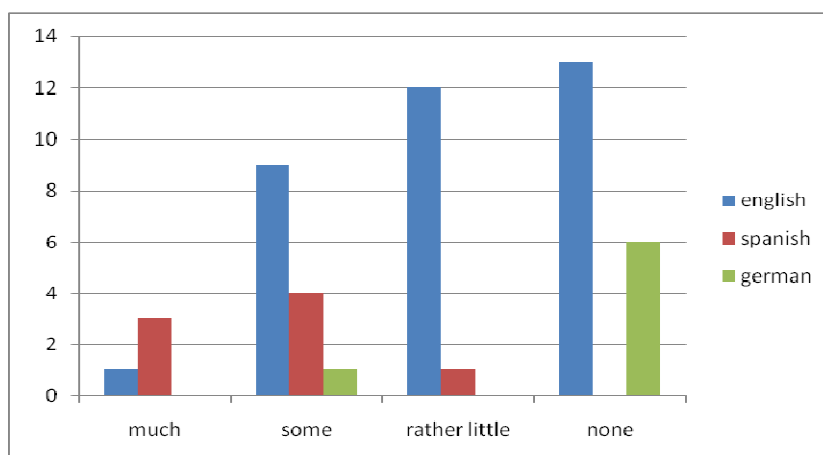
The pattern this figure reveals seems interesting because it demonstrates the different perception of the forthcoming ISO guidance standard in different regions resp. cultural areas:

- Many in the English speaking area (blue bars, mainly North America and Europe) express that ISO 26000, on the one hand, offers some or rather little practical guidance , but declare, on the other hand, that they will basically not use it

- Most of the Spanish respondents (brown bars, mainly South America) attach **much** importance to ISO 26000 but also most of them expressed that they will use it only to **some** extent

- The German respondents (green bars, Germany) give the ISO 26000 some value but the majority of them won't use it.

Conclusion
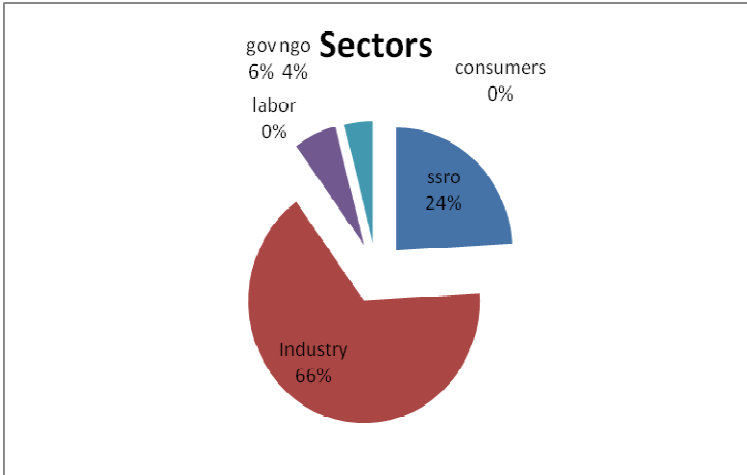
Statement A

Industry plus **services** cover **90 %** of all respondents.
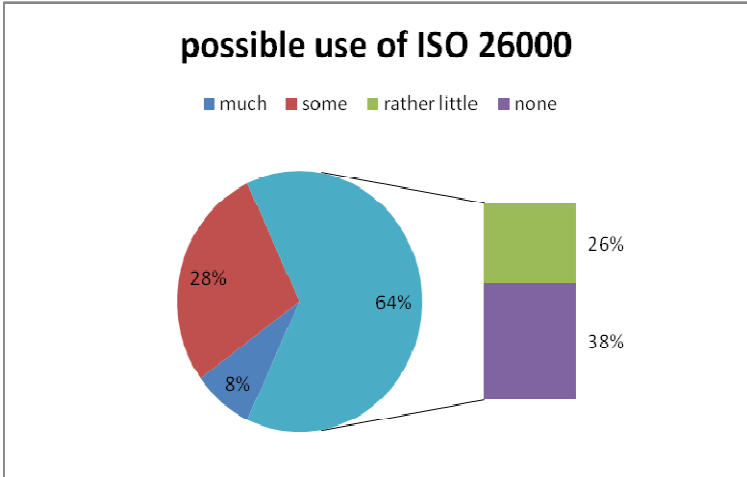
Statement B

Overall **64 %** say that they will make rather little or no use of ISO 26000 if it was the CD (Committee Draft)

Taking **statements A and B together**, the first conclusion is:

1. **The smaller the size of an organization, the less it judges ISO 26000 "relevant".**

Further **including the answers given in Annex 1**, particularly the ones by micro and small organizations, the second conclusion is:

2. **The more local the operation is, the less the guidance offered is considered useful.**

Annex 1

Quick user survey on CD 26000, January to April 2009

Contributions by large organizations

Ref #	1. Does the standard offer helpful, practical and applicable guidance for your organization?	2. Would your organization make use of ISO 26000?	3. What is your background deliberation on the choices for questions 1 and 2? Please give a short rationale.	4. Any proposal on the further development of the draft?	STAKEHOLDER GROUP
	Mucho	Algo	la norma es util pq define y acota una serie de temas. por otra parte es extremadamente ambiciosa y eso la hace de dificil aplicacion practica incluso para las grandes empresas	recordar que esta norma debe ser aplicable a TODA clase de organizaciones, particularmente a empresas medianas de paises en desarrollo	
1	Upper line in English: much	some	The standard is useful because it offers a series of issues, but on the other hand extremely ambitious and thereby difficult to practically use, also for large enterprises	Be reminded that this standard should be applicable by all sizes of organizations and particularly for SMO in developing countries	IND
	mucho	mucho	nuestra empresa esta participando desde el 2006 en el desarrollo de la guia, para nosotros es de suma importancia implementar la ISO 26000 al interior de la organizacion.	Plan comunicacional de difusion	
2	Upper line in English: Much	Much	Our Enterprise takes part in the development of the guidance standard, because for us it is of utmost importance to implement ISO 26000 in our organization	A communication plan on the proliferation	ind
	mucho	mucho	La norma contiene definiciones claras sobre Responsabilidad Social y aborda los diversos ámbitos que no debieran descuidarse al formular una estrategia de sostenibilidad.	Lo importante es tener luego una norma orientadora y trabajar fuertemente en su difusión.	
3	Upper line in English: Much	Much	The standard clear definitions on social responsibility and addresses the various areas that are to be taken into account when formulating a sustainability strategy	The important thing is to finally have an orientation standard and work hard on its proliferation	Ind
4	Rather little	no	We sell fitted carpets and similar, plus service, have some 1000 employees and operate in an area of 250 km diameter. ISO 26000 seems to be a valuable list of possible issues, but is rather thought for organizations with international operations.	no	ind
5	Rather little	No	We operate along our company's Code of Ethics	Redraft and focus on essentials	ind

6	Rather little	Rather little	To be applicable the guidance should predominantly relate to the two questions: 1. How to understand my orgnaisation's impact on relevant issues 2. How my organisation may contribute and find the appropriate means to do so. i.e. it should focus on determining impacts and offering application options and tools. Of course an explanatory overview of all important issues is helpful. But the CD1 of ISO 26000 contains ALL issues which are currently discussed by ALL stakeholders. That is a little bit confusing.	see 3)	ind
7	some	some	ISO 26000 has been developed in a multi stakeholder process including participants from various stakeholder groups and regions. ISO 26000 therefore might provide certain guidance to a couple of topics as a reference point or for internal orientation.	None	ind
8	some	Rather little	Many of our members already have advanced SR programs integrated into their policy/management. We would likely make use of this standard only to summarize the general principles into guidance/value/mission statements that Members can embrace through membership in the umbrella organization.	Clause 6 unecessarily long and redundant; much of the information may be useful guidance for a few organizations but on balance, the sheer length will be a turn-off to a much larger number of organizations that might otherwise use this. Clause 5.3 on stakeholder involvement is extremely problematic, invasive and will be used extensively and nearly exclusively by NGOs and consumers to blog, bludgeon and otherwise embarrass companies into submission.	Ind ust ry ass
9	some	Rather little	+17 years of standards and regulatory experience	none	ind
10	no	no	Too prescriptive, too much detail and redundancies, far too difficult to implement. Too much focus on precautionary principle and conflict with existing government treaties and activities.	Reduce the size of the document, remove redundancies to allow for flexibility and innovations to operate.	ind
11	Rather little	Rather little	Our industry already covers most ISO 26000 through its own association's consensus based guidance	Focus on genuine guidance rather than a political "catch-all" manifesto	ind
12	Some	some	None	None	ind
13	Some	Some	CR is defined in many different ways by different stakeholders. It has a value by its own to get a standard that can give only one definition, altough we had wished to get a more focused text.	Shorter document	ind
14	Rather little	Rather little	As a representative of a highly ethical multi-national corporation doing business globally with 20 years experience in standards development participation, including following closely the development of ISO 26000, I can say with confidence there is nothing in the draft that brings new knowledge or provides useful guidance for an organization on navigating the on going challenges doing business ethically in the global market place.	Our position on the draft continues to be make it shorter, simpler and more useful, especially to small and medium size organizations of all types and avoid the temptation to philosophize on every aspect of social ills and suggest impractical remedies.	ind
15	Much	Some	The guide offers helpful and practical guidance, much of which correlates to the	It is a bit wordy. There is a considerable amount of opinion and	ssr o

			practices of many respected business organizations. It brings to attention the importance of an organizations role in the local and global community. My organization would use the standard perhaps to some extent to be familiar with the guidance offered to others. However, at this time my organization meets and exceeds the guidance provided.	philosophizing. One example: "Recognition and respect for human rights is widely regarded as essential to the rule of law, to concepts of social justice and fairness and as the basic underpinning of the most essential institutions of societies, such as the judicial system. The value placed on, and the realization of, human rights is widely accepted as a measure of civilization." Although many of the statements have value, when they are opinion or simply informational they should be eliminated. Even statements of fact should be eliminated if they are not needed to clarify the context of the guidance. Although such statements are nice, they cause the guidance document to be too long and blur the line between being a guidance document and and educational document. It is all good information but a bit too long. I also have to take issue with some of the sections,such as accountability, transparency,organizational governance, human rights and labor practices and others which are too far reaching and which guidance if followed would invade the privacy and compromise the confidentiality of an organizations decisions. There are far too many points that could be made for this survey.	
16	Much	Some	Our Company is currently training employees on these kinds of issues--- business ethics, etc.	no	ind
17	Some	Some	In might function as a reader (text book) for many, and it might work as a kind of wake up call for staff when presented internally.	Shorten clause 6. Avoid redundancies. Make clearer the distinction between the role of state, of private business, the distinction between consumers and other customers. We have a list of minor and major changes that will be mailed to the Secretariat.	ind
18	Much	much	I have worked with CSR since 1993 and find the CD a very useful guidance for any type or size of organization wishes to initiate or develop their approach to SR.	Make it a final version for publication.	ind
19	Rather little	Rather little	ISO 26000 and national law differ and the latter always prevails, moreover the document fails to provide guidance to governments on how to establish effective regulatory systems, as a prerequisite for any social responsibility related measures to unfold. In addition to that, the claim that all core subjects are relevant to all organisations should be dropped because it is unrealistic.	Simplification of the text; Organization should be consulted about their opinion on the applicability and usefulness of the current draft	ind
20	Rather little	some	It is unfortunate that the current version of the standard is far too long and mixes standard ("should/should not") with generic guidance. There is too much vague description there, and in many parts (like in human rights) wheel	Everything onwards from and including chapter 6.8 should be removed from the standard and made a separate "handbook" or something similar. There are also	ind

			gets reinvented; it would be just sufficient to refer to existing and well-recognized documents, such as the human rights norms etc.	similar elements within other parts of the text that should be moved to the separate document. This includes for example historical decriptions etc.	
21	None	Rather little	The Gudiance doesn't give any practical tools to solve issues. It practically just list issues to be solved.	no	ind

Contributions medium

	1. Does the standard offer helpful, practical and applicable guidance for your organization?	2. Would your organization make use of ISO 26000?	3. What is your background deliberation on the choices for questions 1 and 2? Please give a short rationale.	4. Any proposal on the further development of the draft?	Stakeholder group
	Casi nada	Algo	Es muy dificil que una empresa mediana como la mia pueda aplicar la norma como está planteada, esta pensado solo para grandes empresas que tengan presupuesto y estructura para la adminstración de dicha ISO	pensar que existen las pequeñas y medianas empresas y que esto tiende a canibalizar más a los pequeños.	
22	Upper line in English: Almost not	some	It is very difficult for an enterprise like mine to apply this standard because, as it stands, it is thought only for big enterprises that have budget and structure for the administration of said ISO	Think about the existence of small and medium enterprises and that it (the standard)tends to cannibalize the small	ind
23	Rather little	no	We are an association representing the interests of industry in general in a European county, representing many sectors in e.g. of industry, trade and the service sector, and individual companies. SR is a subject that (mainly) is linked to the policy of an individual company.	We have provided detailed comments to the national mirror committee on CD 1.	Industry ass

Contributions small

	1. Does the standard offer helpful,	2. Would your organization make use of	3. What is your background deliberation on the choices for questions 1 and 2? Please give a short rationale.	4. Any proposal on the further development of the draft?	Stakeholder group

	practical and applicable guidance for your organization?	ISO 26000?			
	Algo	Algo	Existe desconocimiento del tema	Lograr una norma sencilla y práctica para todas las organizaciones incluyendo las pequeñas asi como los paises e desarrollo	
24	Upper line in English: Some	Some	The subject is widely unknown	Achieve a simple standard for all organizations including smaller ones and those in developing countries	Ind ass
	Mucho	Mucho	Nuestra organización está trabajando en la difusdión de principios y prácticas de RS entre las empresas asociadas, para lo cual los consensos alcanzados y la sistematización de los conceptos son de gran valor y utilidad.	Acelerar su traducción al aespañol y difusión.	
25	Upper line in English: Much	much	Our organization works on the proliferation of SR principles and practices among the associated enterprises, because achieving consensus and a systematization of concepts is of high value and usefulness	Accelerate translation into Spanish and proliferation	NGO ass
	Algo	Casi nada	Cambio en las prioridades y altos costos	Garantías de no certificación (Negocio consultoras)	
26	Upper line in English: Some	Almost none	Change of priorities and high costs	Guarantees of non-certification (business of consultants)	ind
	Algo	algo	Útil para organización de tareas y respuestas eficaces a clientes	Menos burocracia	
27	Upper line in English: Some	Some	Useful for an organization with tasks and efficient customer budgets	Less bureaucracy	ind
28	Rather little	none	schools have to follow the rules set by governments	none	gov
29	Rather little	None	Much too voluminous	None	ssro
30	some	some	1. Security that already practiced social responsibility is estimated as reasonable by international standards 2. Additional Guidance and help in issues we already think about. 3. Ideas in further improvement.	For small companies the draft is very extensive on first sight. As these issues are usually initiated by the management and therefore time reduction is an important topic, an additional guidance to find the relevant topics (e.g. a checklist as appendix) would be helpful for an easy access. I think this will reduce the barrier and increase the acceptance.	ssro
31	Rather little	Rather little	too small an organization; would schools at all be considered as an organization in the context of ISO 26000?	none	gov
32	Some	Rather	a. Some helpful, some not, some practical , some not, some applicable,	It needs to be shorter as a document. Language is too	ngo

		little		b. some not it is easier to start from where the organization is and work with its resources	"legalistic" and "overwhelming" for the SMEs	
33	none	no		CD1 is neither applicable nor useful for SME	proposals have been made in writing to WG SR	Ind ust ry ass

Contributions micro

	1. Does the standard offer helpful, practical and applicable guidance for your organization?	**2. Would your organization make use of ISO 26000?**	**3. What is your background deliberation on the choices for questions 1 and 2? Please give a short rationale.**	**4. Any proposal on the further development of the draft?**	**Sta keh old er gro up**
34	Rather little	no	we are a distributor and service provider for lawn mowers, with 3 full-time and 2 part-time employees; our business is local; the guidance relevant for us seems all to be regulated in Germany and we get regular visits by inspectors	Would it be valid option to publish ISO 26000 Application Guides per country, taking into account the level of applicable law and the factual working of enforcement mechanisms?	SSR O
35	No	No	As a one-man shop selling sportswear in a 20.000 people town I would immediately lose customers and get bankrupt if I behaved in any way unsocial.	ISO 26000 needs to be shorter; practitioners would need much more flexibility in regard of using the guidance under core subjects and issues.	ssr o
36	Rather little	No	As a mini-enterprise (craftsmen) we offer our services only at the local level	There should be a slim ISO 26000 for SME that operate only locally	ssr o
37	No	No	For us as a local seller of paints the ISO 26000 is not relevant	none	ssr o
38	No	no	I can't see how this would add value for craftsmen	none	ind
39	no	no	We are a very small organization, family owned, 2 persons, providing services for natural healing	the draft guidance document is by far too voluminous to be studied by many smaller organizations	ssr o
40	no	no	Our company is much too small for this (2 persons) and acting only locally (electrical products and service for use in household)	none	ssr o
41	some	Rather little	the ISO 26000 may serve as a good checklist for global business but as a pharmacy we act only locally	Possibly later	ssr o
42	None	None	pharmacies act only locally	none	ind
43	None	None	After 43+ years in General Motors and career in occupational safety and standards, I retired and established a small consulting organization for the integration of lean and safety. At the heart and soul of my current business is "respect for people and the environment." ISO 26000 is far too	If ISO were to active and openly support the ILO 2001 Guideline on Occupational Safety, it would be a huge step forward. The ILO guideline was tri-partite and does an excellent job for any nation or any size / type of company. It is simple	ind

			cumbersome with little / no practical use by a company like mine. How sad, as it would merely add to the bureaucracy and waste that seems to be the malaise of so much global industry.	and performance based. ISO's work on 26000 and failure to challenge the use of "18001" by BSI suggests that they have an agenda to produce standards for the purpose of creating new revenue streams by 3rd party registrars.	
44	None	None	hair cutters are too small organizations and act locally only	even for other companies up to 10 persons (we are 3) the document seems much too big	ssr o
45	Rather little	no	we are a textile cleaning shop, have 6 full-time and 9 part-time employees; with to collection shops we act only locally; any unsocial behavior would make us lose customers	for micro organizations a special subset of ISO 26000 could eventually be helpful	ssr o
46	Some	some	I am in consulting business	To be applicable to all economies and industries	ssr o
47	Rather little	none	our bakery employs 2 persons and one apprentice; our social behavior goes without saying because otherwise we would lose our customers; as an example: the not sold products at Saturday at close of shop are granted to the poor in our village and the next city	none	ind

Annex 2

ISO 26000 use by determining the effectiveness per issue

Since ISO 26000 is not for certification or verification by any party external to the organization, this tool may help
self-determine the <u>degree</u> to which the organization may (at all) exert an effective influence on society.
Reference: ISO 26000 CD Guidance on Social Responsibility; Committee Draft 1 as of 2008-12.

How to apply the matrix?
The logic of the matrix is: questions 2 to 6 build on each other, i.e.:
- e.g. if an answer in column 2 is not positive, the line is done, no further action;
- e.g. if an answer in column 2 is positive (the core subject is seen relevant) but column 3 is not positive (the organization's effectiveness on this particular issue is too little to justify actions and investment), the line is done
- Logically, the need for stakeholder involvement, column 6, would occur only if the answers to columns 2, 3, 4 and 5 were positive.

Short description of the organization (type, size, location): *We are a 30 employees company, active in the IT area (IT = Information Technology), developing CRM software for SME. Our location is Bavaria, in the South of Germany. We have some 500 customers, located in Germany, Austria and Switzerland. We have no other trans-border business. Our team's average age is around 36 years.*

Summary of analysis:
*our stakeholders are our employees, capital owners and customers, local authorities and schools. The ISO 26000 can be helpful as a checklist but it turns out that most issues are **not relevant** for us because they are covered by German law and regulation or not applicable because they relate to trans-border business or activities performed in developing countries.*

1 SR Core subjects and issues	2 Is the core subject or issue seen as relevant to the organization?	3 What degree of effectiveness could the organization have on this issue?	4 What kind of activities could the organization undertake?	5 What effect/impact would the activities have on the organization's social responsibility?	6 Which stakeholders to involve are seen as useful?
6.2 Core subject Organizational Governance					
Accountability, transparency, ethical behavior, respect for stakeholder interests, and respect for the rule of law	The business model follows these principles. Staff knows the details and supports the principles.	In Germany these principles are regulated to a great extent. We are too small to exert any influence on that regulation; and we wouldn't have resources for such lobby work.	No actions	void	void
6.3 Core subject Human rights					
Due diligence	Not relevant because of detailed regulation both in Germany and Switzerland	Void	Void	void	void
Human rights risk situations	Not relevant; no such risks exist for us	Void	Void	void	void
Avoidance of complicity	Not relevant We work without security personnel	Void	Void	void	void
Resolving grievances	Not relevant A violation of human rights	Void	void	void	void

1 SR Core subjects and issues	2 Is the core subject or issue seen as relevant to the organization?	3 What degree of effectiveness could the organization have on this issue?	4 What kind of activities could the organization undertake?	5 What effect/impact would the activities have on the organization's social responsibility?	6 Which stakeholders to involve are seen as useful?
	would with certainty lead to a charge by the public prosecutor				
Discrimination and vulnerable groups	Not relevant	Void	Void	void	void
Civil and political rights	Not relevant; is all covered by law and regulation	Void	Void	void	void
Economic, social and cultural rights	Not relevant; is all covered by law and regulation	Void	Void	void	void
Fundamental rights at work	Not relevant; Germany and Switzerland practice these rights by extensive laws and regulations	Void	Void	void	void
6.4 Core subject Labour practices					
Employment and employment relationships	YES; we have no problems with employing only legally recognized staff, equal opportunities etc.	We are too small to have any effectiveness in enhancing social responsibility aspects of this issue. We respect related law and regulation.	Void	void	void

1 SR Core subjects and issues	2 Is the core subject or issue seen as relevant to the organization?	3 What degree of effectiveness could the organization have on this issue?	4 What kind of activities could the organization undertake?	5 What effect/impact would the activities have on the organization's social responsibility?	6 Which stakeholders to involve are seen as useful?
Conditions of work and social protection	YES; we respect related law and regulation; we follow the guidance offered	Very little; the IT business makes overtime necessary during hot testing efforts; compensation is arranged better than law requires	void	void	void
Social dialogue	Not relevant; freedom of association and collective bargaining are not an issue for our small start-up company	We are too small to foster social dialogue in general. For us it is more important that our employees know to work for the company's success and thus for their own and their families' welfare	Void	void	void
Health and safety at work	Not relevant; all covered by regulation, we run very normal office workplaces	Void	Void	void	void
Human development and training in the workplace	YES. Our "workers" are skilled software developers; they are keen in having an up-to-date knowledge of all IT operating systems	A rather significant one: the company depends on best employees' skills and creativity towards innovative	Give the employees sufficient time for up-date trainings, also on normal working days	Mutual benefit for the employees and the company	void

1 SR Core subjects and issues	2 Is the core subject or issue seen as relevant to the organization?	3 What degree of effectiveness could the organization have on this issue?	4 What kind of activities could the organization undertake?	5 What effect/impact would the activities have on the organization's social responsibility?	6 Which stakeholders to involve are seen as useful?
	features	software solutions			
6.5 Core subject The environment					
Prevention of pollution	YES	Little, because of general high awareness	Encourage employees to drive only cars with little pollution.	Not more than an image effect.	void
Sustainable resource use	YES	Little ; the general awareness of responsible use of scarce resources is already very high	Encourage landlord and employees to carefully use all resources	The effect of additional measures would be rather modest.	A dialogue with local authorities can be useful; also an exchange of experiences and practices of other local SME
Climate change mitigation and adaptation	YES	Very little	Sponsor actions that increase public awareness; include measures into communication material	Enhance our good image	void
Protection and restoration of the natural environment	Not relevant	Void	Void	Void	void
6.6 Core subject Fair operating practices					
Anti–	some	This is part of	We include this	Is beneficial	Customers,

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corruption	relevance	both national law and our understanding of our company	issue into relations with our customers and act accordingly	to our general image	employees
Responsible political involvement	Not relevant; our small start-up company needs to focus on customer satisfaction without any political relations or support	Less than little	Void	Void	void
Fair competition	YES; this is part of our company understanding	Void	Void	Void	void
Promoting social responsibility in the sphere of influence	YES	small	Include social responsibility aspects into customer relations	Enhancing our good image	customers
Respect for property rights	YES; this is part of our company understanding	None; all regulated	Emphasize this repeatedly, also in our trade association	Neglectable	void
6.7 Core subject Consumer issues					
Fair marketing, factual and unbiased information and fair contractual practices	Not relevant for our capital good software, we don't deal with consumer goods	void	void	void	void
Protecting	Not relevant	void	void	void	void

1 SR Core subjects and issues	2 Is the core subject or issue seen as relevant to the organization?	3 What degree of effectiveness could the organization have on this issue?	4 What kind of activities could the organization undertake?	5 What effect/impact would the activities have on the organization's social responsibility?	6 Which stakeholders to involve are seen as useful?
consumers' health and safety					
Sustainable consumption	Not relevant	void	void	void	void
Consumer service, support, and dispute resolution	Not relevant	void	void	void	void
Consumer data protection and privacy	Not relevant	void	void	void	void
Access to essential services	Not relevant	void	void	void	void
Education and awareness	Not relevant	void	void	void	void
6.8 Core subject Community involvement and development					
Community involvement	Very little relevance	Greater involvement would overtax our start-up company	void	void	void
Education and culture	Partly relevant	In parts, some effectiveness	Offer IT related education at local schools	Better feeling of the youngsters for the potential of IT solutions; possibly of relevance for their choice of profession	Directors of local schools mayor of city and some of his/her staff
Employment creation and skills development	Some relevance	Some: a) employment creation in regard of own	Training programs	Have skilled personnel and the related image	Local schools

1 SR Core subjects and issues	2 Is the core subject or issue seen as relevant to the organization?	3 What degree of effectiveness could the organization have on this issue?	4 What kind of activities could the organization undertake?	5 What effect/impact would the activities have on the organization's social responsibility?	6 Which stakeholders to involve are seen as useful?
		staff and b) skills development for our staff and in schools			
Technology development and access	Not relevant	Very little: our IPR for innovative software solutions is basis for the company's survival	void	void	void
Wealth and income creation	Not relevant	We are much too small to engage beyond the employment we create	void	void	void
Health	Not relevant	void	void	void	void
Social investment	Not relevant	We are much too small to engage	void	void	void