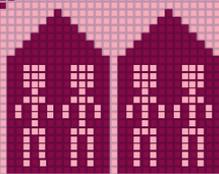
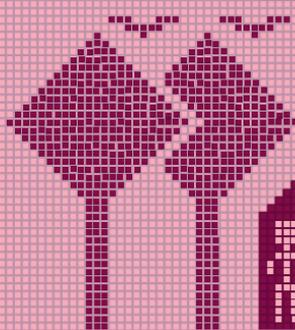
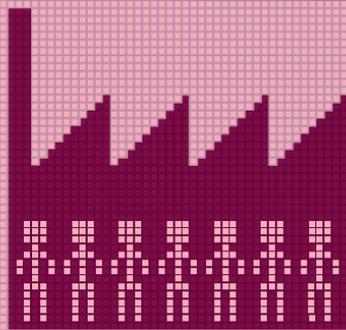
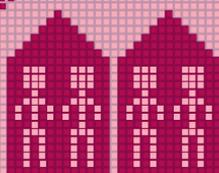
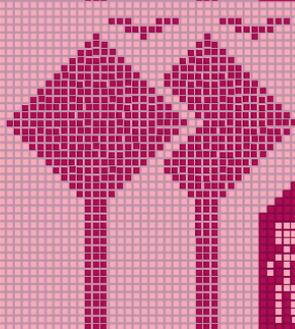
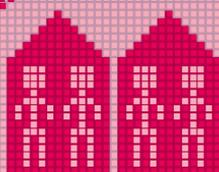
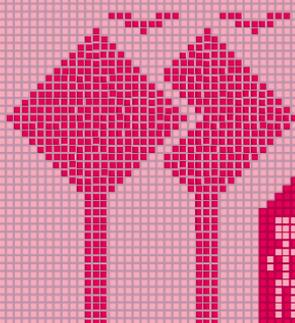


# Corporate Responsibility Instruments

A Comparison of the OECD Guidelines,  
ISO 26000 & the UN Global Compact



## Colophon

### Corporate Responsibility Instruments

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### About SOMO:

SOMO is an independent, not-for-profit research and network organisation working on social, ecological and economic issues related to sustainable development. Since 1973, the organisation investigates multinational corporations and the consequences of their activities for people and the environment around the world.

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# 1 Introduction

Over the past few decades, a number of international guidelines have been developed that aim to persuade corporations to assume responsibility for the social, ecological and economic consequences of their activities. The Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the United Nations Global Compact and ISO 26000 Guidance on Social Responsibility – together with the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization’s (ILO) Conventions – are often referred to as the ‘core set of internationally recognised principles and guidelines regarding Corporate Social Responsibility (CSR)’.<sup>1</sup> This comparison focuses on the OECD Guidelines for Multinational Enterprises (hereafter referred to as the OECD Guidelines), the United Nations Global Compact (hereafter referred to as the Global Compact) and ISO 26000 Guidance on Social Responsibility (hereafter referred to as ISO 26000), since these three instruments cover a broad range of issues in the area of corporate responsibility (CR), and incorporate both the UN Guiding Principles and the ILO Core Conventions.

The OECD Guidelines are recommendations from OECD governments to multinational enterprises operating in or from adhering countries covering all major areas of business ethics. The OECD Guidelines are accompanied by a dispute resolution mechanism. The United Nations Global Compact is a membership based initiative that aims to promote corporate social responsibility through shared learning. Participants of the Global Compact commit to implement, within their sphere of influence, ten principles in the areas of human rights, labour, the environment and anti-corruption. ISO 26000 offers guidance to organisations to implement a ‘social responsibility’ policy. The OECD Guidelines, ISO 26000 and the Global Compact all provide recommendations and guidance for corporations in the fields of labour, human rights, the environment, economic aspects and other corporate responsibility issues. While there may be an overlap in the issues these initiatives cover, they differ considerably regarding their application, outreach, enforcement mechanisms and the ways of addressing non-compliances. The three instruments are also fundamentally different in terms of their legal status and government endorsement.

With this comparison, SOMO aims to provide a quick and accessible overview of what these instruments entail, as well as clarifying the similarities and differences between these three initiatives. By doing so, SOMO intends to provide civil society organisations (CSOs) with the necessary information so that they can assess whether and how to use these instruments in their work to promote and enforce corporate accountability. In their advocacy, campaigns and engagement with companies, CSOs are often pointed to the company’s good intentions and policy documents referring to or based on internationally accepted standards and principles. It is therefore important to have a good understanding of the differences between them in terms of content, application and international standing. If companies claim to uphold a certain standard, it is helpful to know exactly what they can be held accountable for, and how that relates to other international standards and principles.

## Outline

This comparison is structured as follows:

Chapter 2 zooms in on the recent developments in the debate on corporate responsibility and corporate accountability. It focuses on the United Nations Protect, Respect and Remedy Framework and the United Nations Guiding Principles on Business and Human Rights, as the development and adoption of this framework has had considerable influence on the instruments discussed in this report. The chapter continues with a more detailed description of the OECD Guidelines, ISO 26000 and the Global Compact. A table is included that compares the three instruments on general aspects, such as: aim, applicability, backing, drafting process, monitoring mechanism and complaint procedures.

Chapter 3 focuses on the content of the three instruments in the areas of human rights, labour rights, the environment, economic aspects, consumer rights, transparency, corporate citizenship and science & technology. The table included in this chapter provides a quick overview of which issues are covered by the instruments. In addition, the chapter briefly touches upon the difference in wording used in the three instruments.

A concluding chapter provides a brief overview of the main similarities and differences between the three instruments. It analyses their strengths and weaknesses and offers some recommendations about how civil society organisations can use them.

## 2 Overview

### 2.1 Background: international debate on corporate responsibility and accountability

The international debate on corporate responsibility and corporate accountability has progressed considerably in recent years. This occurred in the context of the development and adoption of the United Nations Protect, Respect and Remedy Framework and the Guiding Principles on Business and Human Rights, developed by the Special Representative of the UN Secretary-General on Business and Human Rights, Professor John Ruggie.<sup>2</sup> The UN Guiding Principles on Business and Human Rights clarify the roles that governments and companies are expected to play in terms of protecting and respecting human rights. An important principle under the corporate responsibility to respect human rights is for companies to act with *due diligence*. 'Due diligence' is understood as a process through which enterprises actively identify, prevent, mitigate and account for how they address and manage the actual and potential adverse impacts of their operations, including in the value chain and through other business relationships. The UN Guiding Principles also specify that businesses have a responsibility to address the impacts on human rights that occur through their own activities or as a result of their business relationships with other parties, including in their value chains. The unanimous adoption of the UN Guiding Principles by the United Nations Human Rights Council effectively clarified that companies indeed have a responsibility for impacts throughout their value chains, which had been subject to debate between business and civil society organisations in the past decade.

The contribution of the UN Guiding Principles to the corporate accountability debate is that it has created a better understanding regarding the scope of responsibility of enterprises throughout their supply and value chains and business relationships, and the appropriate steps businesses should take to avoid causing, contributing to or being directly linked to adverse impacts. Below is a summary of some key concepts around which the debate has centred.

### Impact-based responsibility versus influence-based responsibility

One of the more challenging questions in the corporate accountability debate has been to define how far beyond a company's own activities should its responsibility extend. To address this question, the Global Compact introduced the term 'sphere of influence' in 2000. The Sphere of Influence Model – developed by the Global Compact with the Danish Institute for Business and Human Rights – depicts sphere of influence as a series of concentric circles with the organisation's workplace at the centre, followed by its supply chain, marketplace, the communities in which it operates, and finally an outermost sphere of government and politics.<sup>3</sup> This model assumes that a company's influence diminishes with distance from the centre of its sphere. Drawing on the Global Compact, the sphere of influence concept was featured prominently in draft versions of the ISO 26000 guidance. In several paragraphs in the 'Draft International Standard', it was stated that leverage over other actors can give rise to responsibility, and that generally, the greater an organisation's leverage, the greater its responsibility to exercise it.

Professor John Ruggie – in his capacity as the Special Representative of the UN Secretary-General on Business and Human Rights – addressed a number of misperceptions when using 'sphere of influence' as a basis for attributing responsibility. Ruggie argued that the concept of 'impact' is a more objective basis: "Enterprises may have influence over a broad array of actors and situations, but only in exceptional circumstances should they be held responsible for human rights harms to which they are not linked in some way. Thus, while 'corporate sphere of influence' may be a useful construct for enterprises to identify opportunities for contributing to the promotion of human rights, it is of limited utility as a basis for clarifying the scope of their responsibility to respect rights. Nor do promotional endeavors offset an enterprise's failure to respect human rights across its business activities and relationships[...] In short, the scope of due diligence to meet the corporate responsibility to respect human rights is not a fixed sphere, nor is it based on influence. Rather, it depends on the potential and actual human rights impacts resulting from a company's business activities and the relationships connected to those activities."<sup>4</sup> Thus, in the UN Protect, Respect, Remedy Framework, 'impact' has replaced 'influence' as a key concept for attributing responsibility.

### Different responsibility scenarios

The type of action that is required from a company to address a particular adverse impact depends on the company's link and relation to the impact. Companies may cause, contribute or be directly linked to adverse impacts through their own activities or through their business relationships (for example, through their suppliers). The link between the company in question and the adverse impact can be roughly classified into one of three categories:<sup>5</sup>

- **Causing:** a company is causing an adverse impact when it is the main actor in the violation (directly carrying out the abuse) through its own actions or omissions. The company can be expected to stop, prevent, mitigate and remedy the adverse impact it has caused or could potentially cause.
- **Contributing to:** a company is contributing to an adverse impact if its actions or omissions enable, encourage, exacerbate or facilitate a third party to create a negative impact. A company may be contributing to an adverse impact together with a business relationship (for example, in a joint venture) or via business relationships in its value chain. In this scenario, a company is expected to stop, prevent and remedy the adverse impact it has contributed to or risks contributing to in future. Additionally, the company should use its leverage to change the practices of business relationships so they mitigate or prevent their adverse impact.
- **Directly linked to:** if a company is not causing or contributing to an adverse impact, the company can still be directly linked to a negative human rights impact committed by a business relationship through its operations, products or services. In this case, the company is expected to use its leverage to change the practices of business relationships so they stop, mitigate and/or prevent their adverse impact.

### Translation of the UN Guiding Principles into international corporate accountability standards

The OECD Guidelines, ISO 26000 and the Global Compact all emphasise how important it is for enterprises to conduct due diligence. While there is no substantial difference in the way due diligence is defined, the three initiatives differ with regard to the scope of issues

covered. The OECD Guidelines and ISO 26000 stipulate that due diligence should be undertaken for all matters covered in the standards.<sup>6</sup> In contrast, the Global Compact only expects companies to undertake due diligence in the field of human rights.

With the 2011 update of the OECD Guidelines, the scope was expanded to include supply chains and other business relationships based on the impact approach developed by Professor Ruggie.

In the context of the impact versus influence debate started by Ruggie, the definition and clauses on sphere of influence in ISO 26000 were altered. Many references to leverage-based responsibility were removed and replaced with a stronger emphasis on impact-based responsibility. Despite changes in the ISO 26000 guidance, the sphere of influence concept was not erased completely from the guidance document, as companies are expected to promote the adoption of social responsibility through their sphere of influence.

In 2012, the Global Compact published a *Human Rights Supplement to Communication on Progress Guidance*.<sup>7</sup> In this publication, the Global Compact stresses that the commitments expressed in the Global Compact's human rights principles correlate with the responsibility to respect human rights as defined in the UN Guiding Principles. In addition, the Global Compact states that the UN Guiding Principles "provide further conceptual and operational clarity for the two human rights principles championed by the Global Compact". The sphere of influence concept, however, is still upheld in the preamble of the UN Global Compact, which reads: "The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence a set of core values in the areas of human rights, labour standards, the environment and anti-corruption".<sup>8</sup>

While all three initiatives shifted from an 'influence based approach' towards a more 'impact based approach', the concept of 'sphere of influence' did not entirely disappear. Next to the responsibility to avoid and address negative impacts, the OECD Guidelines, ISO 26000 and the Global Compact expect companies to promote the adoption of social responsibility throughout their sphere of influence. Thus, while the responsibility to avoid and address negative impacts is defined by impact, the responsibility to encourage socially responsible business behavior is defined by influence.

## 2.2 Introduction to the instruments

### OECD Guidelines

The OECD Guidelines for Multinational Enterprises are recommendations from OECD governments to multinational enterprises operating in or from adhering countries.<sup>9</sup> The OECD Guidelines provide an instrument to address corporate misconduct by means of a grievance mechanism. The OECD Guidelines are adopted by OECD governments and governments adhering to the OECD Investment Declaration. These governments make a binding commitment to implement the OECD Guidelines by setting up National Contact Points.

### ISO 26000

ISO 26000 offers guidance to organisations for the implementation of a 'social responsibility' policy. The ISO 26000 standard was adopted in 2010 as the result of a five-year negotiation process involving an international working group and national committees in over 90 countries. ISO 26000 was adopted with National Standard Bodies from 72 countries voting in favour of the standard. Five countries – including the United States and India – voted against the standard. Governments were represented as a stakeholder group in the development of ISO 26000 but the standard is not formally endorsed by governments. However, some governments, such as those in Argentina, China and Indonesia, have given their explicit backing to ISO 26000.

### Global Compact

The United Nations Global Compact promotes corporate social responsibility through shared learning. Participants of the Global Compact commit to implement, within their sphere of influence, the Global Compact's ten principles in the areas of human rights, labour, the environment and anti-corruption. The Global Compact, whilst a UN initiative, has no government backing and as such is a purely voluntary instrument.

### Outreach

With more than 7,000 business participants from 145 countries,<sup>10</sup> the Global Compact is the largest voluntary corporate responsibility initiative. There is strong participation from businesses from non-Western countries.

Since the adoption of ISO 26000, the standard has been translated into national standards in more than 60 countries, of which approximately 50 per cent are developing countries. No systematic review of the geographic distribution of the standard has taken place. However, it has been claimed that there is particular interest for the standard in Latin America.<sup>11</sup>

Compared to the Global Compact and ISO 26000, the OECD Guidelines have a limited geographical reach, as they are only applicable to businesses operating in and from OECD countries and countries adhering to the OECD Investment Declaration (46 countries in total).

#### Box 1:

#### Reference to corporate accountability standards in business policies

A study by the European Commission found that, among 200 large enterprises from ten European countries, 40 per cent refer to internationally recognised CSR guidelines and principles.<sup>12</sup> The study found that the UN Global Compact is the most referenced instrument (with 32 per cent). Ten per cent of the sampled companies refer to the OECD Guidelines. A meager five per cent refers to ISO 26000. In contrast, sixty per cent of the studied companies do not refer to any CSR instrument at all.<sup>13</sup>

## 2.3 Comparison on general aspects

In Table 1, the OECD Guidelines, ISO 26000 and the Global Compact are compared on a selected number of key characteristics:

- Aim
- Date of adoption
- Applicability
- Character
- Formal (government) endorsement
- Drafting process
- Monitoring mechanism
- Complaint procedure
- Accessibility

Table 1: comparison on general aspects

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
 <b>Aim</b>	Provide recommendations from OECD adhering governments regarding responsible business conduct	Contribute to sustainable development	Encourage businesses worldwide to adopt sustainable and socially responsible policies and practices
 <b>Date of adoption</b>	Latest update: 2011 The OECD Guidelines were adopted in 1976	1 November 2011	26 July 2000
 <b>Applicability</b>	Multinational enterprises operating in or from the 34 OECD member countries, or one of the 12 non-OECD countries that have signed the OECD Investment Declaration of which the OECD Guidelines are part. <sup>14</sup>	ISO 26000 is designed to be used by all types of organisations, in public, private and non-profit sectors, anywhere in the world.	Over 8,000 participants, including more than 7,000 businesses from 145 countries. Other participants are: business, associations, civil society, UN agencies, trade union organisations, academia, public sector organisations and cities. <sup>15</sup> The Global Compact is open to participation by all companies, wherever they are based or operate as long as they express their support for the ten principles.
 <b>Character</b>	Non-binding recommendations from governments to multinational enterprises operating in or from adhering countries. Though they are not binding on companies, OECD and adhering governments are legally bound to implement them. Governments that adhere to the Guidelines have an obligation to establish a National Contact Point (NCP) to promote the Guidelines and to handle complaints.	Voluntary guidance on implementing CR policies. ISO 26000 contains guidance for the implementation of a CSR policy. ISO 26000 does not contain requirements and is not intended for certification (contrary to most ISO standards).	Voluntary. Participants of the Global Compact commit to implement (within their sphere of influence) the UN Global Compact's ten principles in the areas of human rights, labour, the environment and anti-corruption. The Global Compact is a purely voluntary initiative. "It does not police or enforce the behavior or actions of companies. Rather, it is designed to stimulate change and to promote good corporate citizenship and encourage innovative solutions and partnerships" <sup>16</sup>

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
 <b>Endorsement</b>	<p>Government-backed Multilaterally agreed to by 46 governments (OECD and adhering governments). The OECD Guidelines are recognised by the European Commission as being part of the “core set of internationally recognized principles and guidelines regarding CSR”.<sup>17</sup></p>	<p>Multi-stakeholder-backed. ISO is a widely respected authority on standards worldwide. 99 of the 162 National Standards Bodies participated in the development of ISO 26000. ISO 26000 was approved by 94% of the National Standard Bodies that voted. National Standards Bodies from five countries voted against the guidelines (Cuba, India, Luxembourg, Turkey and the United States). 11 countries abstained from voting.<sup>18</sup> ISO 26000 was also largely backed by the liaison organisations that participated in its development. ISO 26000 is recognised by the European Commission as being part of the “core set of internationally recognized principles and guidelines regarding CSR”.<sup>19</sup></p>	<p>The UN Global Compact is endorsed by the UN General Assembly and has additionally been recognised in a number of other inter-governmental contexts, including by the G8.<sup>20</sup> The UN Global Compact is recognised by the European Commission as being part of the “core set of internationally recognized principles and guidelines regarding CSR”.<sup>21</sup></p>
 <b>Drafting process</b>	<p>The OECD Guidelines for MNEs were adopted in 1976 and revised in 1979, 1982, 1984, 1991, 2000 and 2011. The Guidelines were developed and drafted by the governments of the OECD and adhering countries. For the 2011 update, governments adhering to the Guidelines engaged in a consultation process with a wide range of stakeholders.</p>	<p>Multi-stakeholder process (2005-2010) involving stakeholders from developing and developed countries. ISO 26000 was developed during a five-year multi-stakeholder process by a working group of 435 experts from more than 90 countries. The following six stakeholder groups were represented in the working group: (1) industry, (2) government, (3) labour, (4) consumers, (5) non-governmental organisations and (6) service, support, research and others (SSRO). The ISO 26000 Guidance on Social Responsibility was launched in November 2010.</p>	<p>The Global Compact was launched in 2000 by former UN Secretary General Kofi Annan. The ten principles are derived from universal consensus based on: The Universal Declaration of Human Rights; ILO Declaration on Fundamental Principles and Rights at Work; and the Rio Declaration on Environment and Development.</p>

## Comparative aspect

## OECD Guidelines for Multinational Enterprises

## ISO 26000 Guidance on Social Responsibility

## UN Global Compact

### Monitoring mechanism

The formal obligation that the OECD Guidelines have put on adhering countries is to set up National Contact Points (NCPs). An NCP's primary responsibility is to ensure the follow-up of the Guidelines. NCPs are responsible for encouraging observance of the Guidelines in a national context and for ensuring that the Guidelines are well known and understood by the national business community and other interested parties.<sup>22</sup>

No verification or enforcement mechanism. ISO 26000 is a purely voluntary guidance standard for implementing SR. After the adoption of ISO 26000, the international working group was dismantled and a Post Publication Organization (PPO) was installed. Among the tasks of the PPO are:

- Gather information to identify good and bad practices in using ISO 26000, and report to ISO/CS
- Advise ISO/CS on requests for interpretation of ISO 26000 from NSBs.<sup>23</sup>

No independent monitoring or enforcement. The only obligation for participating companies is that they have to issue an annual Communication on Progress (COP). The COP should describe the progress made in implementing the ten principles. However the content of this report will not be checked. Failing to communicate progress on an annual basis results in a downgrading of participant status from active to non-communicating. Participants who do not communicate progress for two years in a row are de-listed and the Global Compact publishes their name.

### Complaint procedure

The OECD Guidelines for MNEs are accompanied by a dispute resolution mechanism for resolving complaints about alleged corporate misconduct. One of the NCP's obligations is that they should deal with 'specific instances', the term used for complaints. The Guidelines complaint process is intended to resolve issues concerning alleged breaches of the Guidelines through mediation and facilitating dialogue between the parties. To conclude the process, the NCP should issue a public final statement. If mediation fails, the statement should outline the issues, process and recommendations to the parties and may include an assessment of alleged violations. An NCP can handle complaints regarding breaches that have taken place in its country or when a company from its country is allegedly involved in the breach of the Guidelines either overseas or at home.<sup>24</sup>

It is not possible to file complaints with the ISO regarding alleged corporate social or environmental abuses and non-compliances with the standard. ISO can only handle complaints regarding misuse of its standards, meaning that complaints can only be raised regarding the way a company communicates about its use of ISO 26000. For instance, ISO 26000 offers guidance and is not appropriate for certification. Any company that claims to be ISO 26000 certified would be misusing ISO 26000. Before filing a complaint, the complainant is expected to first engage with the company in question.

The Global Compact has a set of Integrity Measures, including a procedure for initiating dialogue around "allegations of systematic or egregious abuses of Global Compact's overall aims and principles". The procedure primarily aims to generate a response from a company for the person/ organisation raising a concern rather than being a fully-fledged complaint process aimed at achieving remediation.<sup>25</sup> If the company concerned refuses to engage in dialogue on the matter within two months after first being contacted by the Global Compact Office, it may be regarded as 'non-communicating'. The company will be identified as such on the Global Compact website. If the continued listing of the participating company on the Global Compact website is considered detrimental to the reputation and integrity of the organisation, the Global Compact Office reserves the right to remove that company from the list of participants.<sup>26</sup> The Global Compact stresses that the focus of the integrity measures is not on providing a remedy for alleged specific instances of corporate social or environmental abuse.<sup>27</sup>

## Comparative aspect

## OECD Guidelines for Multinational Enterprises

## ISO 26000 Guidance on Social Responsibility

## UN Global Compact



## Accessibility

The OECD Guidelines for Multinational Enterprises (revision 2011) can be downloaded from the OECD website: <http://mneguidelines.oecd.org/>.<sup>28</sup> All NCPs are expected to operate in accordance with core criteria of visibility, accessibility, transparency and accountability. As a result, NCPs (not all) may have individual websites, where information regarding the NCP's procedures and past and pending complaints can be found.

ISO 26000: 2010 – Guidance on Social Responsibility is not available free of charge. The Guidance can be purchased from ISO for €162.<sup>29</sup> National Standard Bodies offer ISO 26000 for prices ranging from €32 (South Africa) to €180 (Canada & United States).<sup>30</sup>

The ten principles of the United Nations Global Compact are listed on the Global Compact's website: <http://www.unglobalcompact.org/>.<sup>31</sup> Local Global Compact networks operate in 101 countries. The role of the local networks is to further the implementation of the ten principles by companies and to organise learning activities.

## 3 Content

### 3.1 Similarities and differences in content

The OECD Guidelines, ISO 26000 and the Global Compact share a common normative basis; all three initiatives refer to the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the Rio Declaration on Environment and Development, among others. With regard to labour rights, the Global Compact Principles are limited to the 'fundamental ILO Conventions', which address the following issues: non-discrimination; freedom of association and recognition of the right to collective bargaining; prohibition of all forms of forced labour and prohibition of child labour.<sup>32</sup> The OECD Guidelines and ISO 26000 cover more issues such maximum hours of work, occupational health and safety and ('adequate') wages.

The Global Compact Principles are general and broad; their breadth and simplicity are considered to be part of their appeal to businesses. The OECD Guidelines provide more detail about what is expected from businesses and also cover aspects that are not covered by the Global Compact Principles, such as consumer rights, transparency, competition, taxation and science & technology. ISO 26000, as a guidance document for implementing a corporate responsibility policy, offers the most detail. ISO 26000 addresses all issues included in the OECD Guidelines.

While many issues are covered by all three instruments, the wording and hence the implication might differ. For instance, The OECD Guidelines, ISO 26000 and the Global Compact all address the issue of child labour. They all refer to the ILO's Conventions on the minimum working age and the worst forms of child labour. However, the wording of the paragraph on child labour in the OECD Guidelines is less ambitious than those in the Global Compact and ISO 26000 (see Box 2). Civil society organisations and individuals that want to use the instruments to address corporate misconduct are therefore advised to check the exact wording of the relevant clauses.

**Box 2:****Child labour**

The three instruments refer to ILO Convention 138 on the minimum age for admission to work and ILO Convention 182 on the worst forms of child labour. The paragraph on child labour in the OECD Guidelines articulates the expectation that “multinational enterprises *contribute* to the effective abolition of child labour” [emphasis added by author]. The paragraph further stresses the positive role multinational enterprises *can* play in helping to address the root causes of poverty in general and of child labour in particular. Both the Global Compact and ISO 26000 go further in describing the role of businesses (or: organisations) in combating child labour. In fact, there is a great overlap in the paragraphs devoted to child labour in ISO 26000 and under Principle 5 of the Global Compact. The need to not only remove children from workplaces but to provide them with viable alternatives is stressed. Both the Global Compact and ISO 26000 specify that companies have a responsibility to abolish child labour within their operations and within their sphere of influence.

Excerpts from paragraphs on child labour:

**ISO 260000**<sup>33</sup>

An organisation should make efforts to eliminate all forms of child labour.

Organisations should not engage in or benefit from any use of child labour. If an organisation has child labour in its operations or within its sphere of influence, it should, as far as possible, ensure not only that the children are removed from work, but also that they are provided with appropriate alternatives, in particular, education. Light work that does not harm a child or interfere with school attendance or with other activities necessary to a child’s full development (such as recreational activities) is not considered child labour.

**OECD Guidelines**<sup>34</sup>

Enterprises should, within the framework of applicable law, regulations and prevailing labour relations and employment practices and applicable international labour standards, contribute to the effective abolition of child labour, and take immediate and effective measures to secure the prohibition

and elimination of the worst forms of child labour as a matter of urgency.

Paragraph 1c recommends that multinational enterprises contribute to the effective abolition of child labour in the sense of the ILO 1998 Declaration and ILO Convention 182 concerning the worst forms of child labour. Longstanding ILO instruments on child labour are Convention 138 and Recommendation 146 (both adopted in 1973) concerning minimum ages for employment. Through their labour management practices, their creation of high-quality, well-paid jobs and their contribution to economic growth, multinational enterprises can play a positive role in helping to address the root causes of poverty in general and of child labour in particular. It is important to acknowledge and encourage the role of multinational enterprises in contributing to the search for a lasting solution to the problem of child labour. In this regard, raising the standards of education of children living in host countries is especially noteworthy.

**Global Compact**<sup>35</sup>

Businesses should uphold the effective abolition of child labour.

The complexity of the issue of child labour means that companies need to address the issue sensitively, and must not take action that may force working children into more exploitative forms of work. Nevertheless, as Principle 5 states, the goal of all companies should be the abolition of child labour within their sphere of influence.

If an occurrence of child labour is identified, the children need to be removed from the workplace and provided with viable alternatives. These measures often include enrolling the children in schools and offering income-generating alternatives for the parents or above-working age members of the family. Companies need to be aware that, without support, children may be forced into worse circumstances such as prostitution, and that, in some instances where children are the sole providers of income, their immediate removal from work may exacerbate rather than relieve the hardship.

### 3.2 Comparison of content

The following table summarises the content of the OECD Guidelines, ISO 26000 and the Global Compact in the areas of human rights, labour rights, the environment, economic aspects, consumer rights, transparency, corporate citizenship and science & technology. The table provides a quick overview of which issues are covered by the instruments.

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
Human rights	<p><b>Chapter IV: Human Rights</b></p> <p>§1: Respect human rights: avoid infringing on the rights of others and address adverse human rights impacts</p> <p>§2: Avoid causing or contributing to adverse human rights impacts and address such impacts when they occur</p> <p>§3: Seek ways to prevent or mitigate adverse human rights impacts</p> <p>§4: Have a policy commitment to respect human rights.</p> <p>§5: Carry out human rights due diligence</p> <p>§6: Remediation of adverse human rights impacts</p>	<p><b>6.3. Human Rights</b></p> <p>6.3.3. Due diligence</p> <p>6.3.4. Human rights risk situations</p> <p>6.3.5. Avoidance of complicity</p> <p>6.3.6. Resolving grievances</p> <p>6.3.7. Discrimination and vulnerable groups</p> <p>6.3.8. Civil and political rights</p> <p>6.3.9. Economic, social and cultural rights</p> <p>6.3.10. Fundamental principles and rights at work</p>	<p><b>Human Rights</b></p> <p>Principle 1: Support and respect the protection of internationally proclaimed human rights</p> <p>Principle 2: Ensure non-complicity in human rights abuses</p>
Stakeholder engagement	<p><b>Chapter II: General Policies</b></p> <p>§A.14. Engage in meaningful consultation with local communities, workers and other relevant stakeholders</p>	<p><b>4.5 Respect for stakeholder interests:</b> An organisation should respect, consider and respond to the interests of its stakeholders.</p> <p>5.3 Stakeholder identification and engagement</p>	No reference

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
<b>Labour rights</b>	<p><b>Chapter V. Employment and Industrial Relations</b></p> <p>§1a: Freedom of association</p> <p>§1b: Collective bargaining</p> <p>§1c: (Worst forms of) child labour</p> <p>§1d: Forced and compulsory labour</p> <p>§1e: Discrimination</p> <p>§2a: Provide facilities to workers to assist in development of effective collective agreements</p> <p>§2b: Provide information to workers needed for meaningful negotiations</p> <p>§2c: Provide information to workers and their representatives on company performance</p> <p>§3: Promote consultation and cooperation among employers and workers</p> <p>§4a-b: Observe labour standards not less favourable than those observed in host country and which at least satisfy basic needs of workers and their families</p> <p>§4c: Occupational health and safety</p> <p>§5: Employ local workers and provide training</p> <p>§6: Provide reasonable notice of major changes, cooperate with workers' representatives to mitigate adverse effects and give appropriate notice prior to final decision</p> <p>§7: Not threaten to transfer whole or part of an operating unit when workers are organising, or during negotiations</p> <p>§8: Enable workers' representatives to negotiate and allow them to consult with those who are authorised to take decisions on collective bargaining and labour issues</p>	<p><b>6.4 Labour Practices</b></p> <p>6.4.3. Employment and employment relationships</p> <p>6.4.4. Conditions of work and social protection</p> <p>6.4.5. Social dialogue</p> <p>6.4.6. Health and safety at work</p> <p>6.4.7. Human development and training in the workplace</p> <p>Box 7: Child labour</p>	<p><b>Labour</b></p> <p>Principle 3: Uphold freedom of association and right to collective bargaining</p> <p>Principle 4: Eliminate forced and compulsory labour</p> <p>Principle 5: Abolish child labour</p> <p>Principle 6: Eliminate discrimination in respect of employment and occupation</p>

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
<b>Environment</b>	<p><b>Chapter VI: Environment</b></p> <p>§1: Maintain environmental management systems that include monitoring, evaluating and verifying environmental, health and safety impacts of activities and objectives</p> <p>§2: Provide public and workers with adequate, measureable and verifiable information on potential impacts</p> <p>§3: Assess and address the foreseeable environmental, health and safety-related impacts associated with the processes, goods and services of the enterprise over their full life cycle with a view to avoiding or, when unavoidable, mitigating them. If relevant, prepare environmental impact assessment</p> <p>§4: Not use lack of full scientific certainty as a reason for postponing cost-effective measures to prevent or minimise environmental damage</p> <p>§5: Maintain contingency plans for preventing, mitigating and controlling serious environmental and health damage from operations and mechanisms for immediate reporting to the competent authorities</p> <p>§6: Continually seek to improve corporate environmental performance at the level of the enterprise and its supply chain</p> <p>§7: Provide adequate education and training to workers in environmental health and safety matters</p> <p>§8: Contribute to the development of environmentally meaningful and economically efficient public policy</p>	<p><b>6.5 The Environment</b></p> <p>6.5.3. Prevention of pollution</p> <p>6.5.4. Sustainable resource use</p> <p>6.5.5. Climate change mitigation and adaptation</p> <p>6.5.6. Protection of the environment, biodiversity and restoration of natural habitats [including reference to animal welfare]</p>	<p><b>Environment</b></p> <p>Principle 7: Support precautionary approach to environmental challenges</p> <p>Principle 8: Promote environmental responsibility</p> <p>Principle 9: Encourage development and diffusion of environmentally friendly technologies</p>

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
<b>Economic aspects</b>	<p><b>Chapter VII: Combating Bribery, Bribe Solicitation and Extortion</b></p> <p>§1 Not offer bribes to obtain or retain business or other undue advantage. Resist solicitation of bribes and extortion. Not offer, promise or give undue monetary or other advantages to public officials or the employees of business partners directly or through intermediaries</p> <p>§2 Adopt adequate internal controls to prevent bribery. Regularly monitor and re-assess bribery risks and the respective internal controls designed for the enterprise's specific circumstances and adapt the respective controls when necessary to ensure their continued effectiveness</p> <p>§3: Prohibit or discourage use of facilitation payments, and accurately record them in financial records so they cannot be used for bribing or hiding bribery</p> <p>§4: Ensure properly documented due diligence when hiring and overseeing agents, ensuring that their remuneration is for legitimate services only</p> <p>§5: Making the management's commitment to combating bribery public and disclosing the internal control systems designed to achieve the pronounced aims. Foster openness and dialogue with the public to promote its cooperation with the fight against bribery</p> <p>§6: Promote employee awareness and compliance with anti-bribery policies and internal controls</p> <p>§7: Refrain from making illegal contributions to candidates for public office, political parties or other political organisations</p> <p><b>Chapter X: Competition</b></p> <p>§1: Operate in accordance with competition laws and regulations</p> <p>§2: Refrain from entering into anti-competitive agreements with competitors</p> <p>§3: Cooperate effectively and efficiently with investigating authorities</p> <p>§4: Promote employee awareness of and compliance with all applicable competition laws and regulations</p> <p><b>Chapter XI: Taxation</b></p> <p>§1: Making timely tax payments. Fully comply with the tax laws of host countries. Provide authorities with timely information that is relevant or required by law for purposes of the determination of taxes. Conform to transfer pricing practices to the Arm's Length Principle.</p> <p>§2: Treat tax governance and compliance as important elements in broader risk management systems. Adopt tax risk management strategies to ensure that the financial, regulatory and reputational risks associated with taxation are fully identified and evaluated</p> <p><b>Chapter II: General policies</b></p> <p>§A.15. Abstain from improper involvement in local political activities</p>	<p><b>6.6 Fair operating practices</b></p> <p>6.6.3. Anti-corruption</p> <p>6.6.4. Responsible political involvement</p> <p>6.6.5. Fair competition</p> <p>6.6.6. Promoting social responsibility in the value chain</p> <p>6.6.7 Respect for property rights</p>	<p><b>Anti-Corruption</b></p> <p>Principle 10: Work against corruption in all forms, including bribery and extortion</p>

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
	<p><b>Chapter VIII: Consumer interests</b></p> <p>§1: Ensure that goods and services meet all agreed or legally required standards for consumer health and safety, including those pertaining to health warnings and safety information</p> <p>§2: Provide accurate, verifiable and clear information to enable consumers to make informed decisions. Provide information in a manner that facilitates consumers' ability to compare products</p> <p>§3: Provide consumers with information on non-judicial dispute resolution and redress mechanism that is fair, easy-to-use and timely</p> <p>§4: Not make representations or omissions, nor engage in any other practices, that are deceptive, misleading, fraudulent or unfair</p> <p>§5: Support efforts to promote consumer education to improve consumers' ability to make informed decisions, better understand the impact of their decisions and support sustainable consumption</p> <p>§6: Respect consumer privacy and protect personal data of consumers</p> <p>§7: Cooperate with public authorities to prevent and combat deceptive marketing practices. Cooperate with public authorities to diminish or prevent serious threats to public health and safety or threats to the environment from the consumption or use or disposal of goods and services</p> <p>§8: Consider the needs of vulnerable and disadvantaged consumers. Consider the specific challenges e-commerce may pose for consumers</p>	<p><b>6.7 Consumer issues</b></p> <p>6.7.3. Fair marketing, factual and unbiased information and fair contractual practices</p> <p>6.7.4. Protecting consumers' health and safety</p> <p>6.7.5. Sustainable consumption</p> <p>6.7.6. Consumer service, support and complaint and dispute resolution</p> <p>6.7.7. Consumer data protection and privacy</p> <p>6.7.8. Access to essential services</p> <p>6.7.9. Education and awareness</p>	<p>No reference</p>

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
<b>Transparency</b>	<p><b>Chapter III: Disclosure</b></p> <p>§1: Disclose timely and accurate information on all material matters concerning activities, structure, financial situation and performance</p> <p>§2: Enterprises' disclosure policies should include the following material information: Financial and operating results; Enterprise objectives; Major share ownership and voting rights; Remuneration policy for board members and key executives, and information about board members; Related party transactions; Foreseeable risk factors; Issues regarding workers and other stakeholders; Governance structures and policies</p> <p>§3: Enterprises are encouraged to communicate additional information such as: value statements or statements of business conduct, including policies relating to matters covered by the Guidelines; What policies and codes of conduct it has subscribed to, the date of adoption and the entities to which such statements apply</p> <p>§4: Enterprises should have high-quality standards for accounting, financial and non-financial disclosure. The standards and policies that are used to compile this information should be disclosed. An independent, annual audit should be conducted</p>	<p><b>4.3: Transparency</b></p> <p>An organisation should be transparent regarding: the purpose, nature and location of its activities; the identity of any controlling interest in the activity of the organisation; the manner in which its decisions are made, implemented and reviewed; standards and criteria against which the organisation evaluates its own performance relating to social responsibility; its performance on relevant and significant issues of social responsibility; the sources, amounts and application of its funds; the known and likely impacts of its decisions and activities on its stakeholders, society, the economy and the environment; and its stakeholders and the criteria and procedures used to identify, select and engage them</p>	No reference

Comparative aspect	OECD Guidelines for Multinational Enterprises	ISO 26000 Guidance on Social Responsibility	UN Global Compact
<b>Local development</b>	<p><b>Chapter II: General Policies</b></p> <p>§A.3. Encourage local capacity building through close cooperation with the local community</p> <p>§A.4. Encourage “human capital formation”, particularly by creating employment opportunities and facilitating training opportunities for employees</p> <p><b>Chapter V: Employment and Industrial Relations</b></p> <p>§5. Employ local workers and provide training with a view to improving skill levels as much as possible</p>	<p><b>6.8 Community involvement and development</b></p> <p>6.8.3. Community involvement</p> <p>6.8.4. Education and culture</p> <p>6.8.5. Employment creation and skills development</p> <p>6.8.6. Technology development and access</p> <p>6.8.7. Wealth and income creation [including tax responsibilities]</p> <p>6.8.8. Health</p> <p>6.8.9. Social investment</p>	No reference
<b>Science &amp; Technology</b>	<p><b>Chapter IX: Science and Technology</b></p> <p>§1: Ensure that activities are compatible with the science and technology policies and plans of host countries. Contribute to the development of local and national innovative capacity</p> <p>§2: Adopt practices that permit the transfer and rapid diffusion of science and technology and know-how, with due regard to intellectual property rights</p> <p>§3: Undertake science and technology development in host countries to address local market needs. Employ and train host country personnel in science and technology capacities</p> <p>§4: Contribute to the long-term sustainable development prospects of the host country when granting use of intellectual property rights or transferring technology</p> <p>§5: Develop ties with local universities and public research institutions, and participate in cooperative research projects with local industry or industry associations</p>	6.8.6. Technology development and access	No reference

## 4 Conclusion

The OECD Guidelines for Multinational Enterprises, ISO 26000 Guidance on Social Responsibility and the United Nations Global Compact all aim to stimulate responsible business practices. They cover a broad range of corporate responsibility and corporate accountability issues. However, the initiatives also differ fundamentally in how they aim to achieve their objective. The OECD Guidelines, with their dispute settlement mechanism, offer an instrument to hold companies to account for adverse impacts. ISO 26000 is an implementation standard providing detailed guidance on how businesses can operate in a socially responsible way. The Global Compact is a learning platform and provides businesses with the opportunity to showcase their good intentions.

### 4.1 Strengths and weaknesses

The OECD Guidelines are backed by 46 OECD and adhering governments. This government backing provides the guidelines with an authoritative basis. To date, it is the only government-backed corporate accountability instrument that includes a complaint mechanism for addressing alleged violations of the guidelines. However, the outreach of the OECD Guidelines is limited as they are only applicable to companies operating in or from one of the 46 OECD and adhering countries. In addition, some clauses have weak language, including numerous “where appropriate” and some expectations are less ambitiously formulated than those in the Global Compact and ISO 26000 (see, for instance, the paragraph on child labour). The “specific instance” mechanism provides an opportunity for civil society organisations to lodge complaints about alleged violations of the OECD Guidelines. However, the effectiveness of the instrument in ensuring positive outcomes has been limited. In particular, the track record of National Contact Points in their handling of complaints has been diverse.

The ISO 26000 guidance standard was developed in a unique multi-stakeholder setting. It is the only international multi-stakeholder process on (corporate) social responsibility with such a strong input from

developing countries, including from non-governmental organisations in these countries. It has a potentially large outreach to businesses and other organisations worldwide. Preliminary research suggests that the standards particularly appeal to companies in developing countries. ISO 26000 does not contain requirements and is not intended for certification. With no verification or enforcement mechanism, however, it is difficult to assess the impact of ISO 26000.

Currently, the Global Compact is the most popular corporate responsibility initiative among businesses, with more than 7,000 corporate participants, including a large membership base in developing countries. Its simplicity and the fact that businesses are given the opportunity to publicly commit to implementing the Compact’s ten principles add to its appeal. However, there is also a clear downside. Due to the absence of screening of new participants and the lack of enforcement mechanisms to ensure that the corporate participants adhere to the ten principles, there is a risk that companies might use their Global Compact membership as a means to improve corporate images and not for real improvements in social and environmental issues.

### 4.2 How can civil society organisations use the instruments?

#### OECD Guidelines: mediation

The OECD Guidelines and their complaint procedure provide an opportunity for civil society organisations and trade unions to address corporate misconduct and seek resolution of conflicts for affected parties. Although the OECD Guidelines are not binding on companies, OECD and adhering governments are legally bound to implement them and have an obligation to establish a National Contact Point to handle complaints. The purpose of the complaint procedure is to resolve alleged breaches of the Guidelines through mediation, in other words facilitating dialogue between the parties.<sup>36</sup> This government-backed complaint procedure is a unique characteristic of the OECD Guidelines. It should be noted, however, that civil society organisations and trade unions have mixed experiences with how national contact points handle complaints. The remediation process may be long and a positive outcome is not guaranteed. OECD Watch, an international network of civil society organisations, keeps track of cases filed by CSOs at NCPs around the world.<sup>37</sup> In addition, the network has published a guide that includes step-by-step guidance for filing an

OECD Guidelines complaint.<sup>38</sup> Civil society organisations that are considering filing a complaint at a NCP are advised to take a look at OECD Watch's materials at [www.oecdwatch.org](http://www.oecdwatch.org).

### **Global Compact: address false ethical claims or initiate a dialogue**

Due to the Global Compact's weak accountability mechanism, there are currently many corporate participants that are violating one or several of the ten Global Compact principles. If a civil society organisation wishes to address a certain corporate malpractice, it is advisable to check the Global Compact participant database at [www.unglobalcompact.org/participants/search](http://www.unglobalcompact.org/participants/search) to see if the company in question is a Global Compact member. If the company is member of the Global Compact, then the company can be pointed to its failure to live up to its public commitment. In addition, sending a complaint to the Global Compact Office under the integrity measures can be considered. The Integrity Measures include a procedure for initiating dialogue around serious violations of the Compact's overall aims and principles. The aim of the procedure is to promote a dialogue between the complainant and the company concerned. Ultimately, a company can be delisted from the Global Compact, but this has rarely happened. Filing a complaint with the Global Compact office can be useful in order to get a response from the company in question and to engage in a dialogue with the company. Second, it will give a signal to the Global Compact that, without adequate monitoring and enforcement mechanisms, the initiative fails to hold corporations to account. Examples of complaints sent to the Global Compact Office under the integrity measures can be found on the Global Compact Critics blog ([www.globalcompactcritics.org](http://www.globalcompactcritics.org)).<sup>39</sup>

### **ISO 26000: address false ethical claims and assess corporate responsibility policies**

ISO 26000 offers detailed guidance on a broad range of corporate responsibility and corporate accountability aspects. It can offer civil society organisations a frame of reference to assess corporate policies and procedures. Given the fact that ISO 26000 provides guidance for all organisations, civil society organisations can also use the instrument to develop their own CR policies and practices. In addition, misuse of the standard can be addressed. While ISO 26000 offers guidance, it does not contain requirements; no complaints regarding violations of ISO 26000 core subjects can be made under ISO 26000. However, it is

possible to file a complaint regarding misuse of ISO's standards. ISO 26000 explicitly states that it is not intended or appropriate for certification. Any claim of a company that it is 'ISO 26000 certified' would be a misuse of ISO 26000. Such misuses have been reported on various occasions.<sup>40</sup> ISO's complaint procedure is described further on its website: <http://www.iso.org/iso/home/standards/certification/complaints.htm>.

## Notes

- 1 For example: European Commission, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A Renewed EU Strategy 2011-14 for Corporate Social Responsibility, (Brussels, 25 October 2011), pp. 6-7 and MVO Platform, CSR Frame of Reference, (April 2012).
- 2 Report of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises, John Ruggie. Protect, Respect and Remedy: a Framework for Business and Human Rights, 2008 (see <http://daccess-ddsny.un.org/doc/UNDOC/GEN/G08/128/61/PDF/G0812861.pdf?OpenElement>) and United Nations Human Rights Office of the High Commissioner, Guiding Principles on Business and Human Rights. Implementing the United Nations 'Protect, Respect and Remedy', 2011 (see [http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR\\_EN.pdf](http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf)).
- 3 Danish Institute for Human Rights & the United Nations Global Compact, The Arc of Human Rights Priorities: A New Model for Managing Business Risk, June 2009.
- 4 Report of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises, John Ruggie, Protect, Respect and Remedy: a Framework for Business and Human Rights, April 2008 (see <http://daccess-dds-ny.un.org/doc/UNDOC/GEN/G08/128/61/PDF/G0812861.pdf?OpenElement>) (accessed 11 March 2013).
- 5 Based on SOMO, CEDHA and Civeip, How to use the UN Guiding Principles on Business and Human Rights in company research and advocacy – A guide for civil society organisations, November 2012 (see [http://somo.nl/publications-en/Publication\\_3899?searchterm=](http://somo.nl/publications-en/Publication_3899?searchterm=)) and OECD Watch, Calling for Corporate Accountability: A Guide to the 2011 Guidelines for Multinational Enterprises, due to be published in 2013.
- 6 Except for the Taxation, Science and Technology and Competition chapters of the OECD Guidelines.
- 7 United Nations Global Compact, Human Rights Supplement to Communication on Progress Guidance, 2012.
- 8 United Nations Global Compact website, "About us – the ten principles", no date (see <http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html>) (accessed 28 December 2012).
- 9 OECD member countries are: Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Luxembourg, Mexico, The Netherlands, New Zealand, Norway, Poland, Portugal, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom and United States. Non-OECD countries that adhere to the OECD Guidelines for MNEs are: Argentina, Brazil, Colombia, Costa Rica, Egypt, Jordan, Latvia, Lithuania, Morocco, Peru, Romania and Tunisia.
- 10 UN Global Compact website, "Participants & Stakeholders – Overview", 23 October 2012 (see <http://www.unglobalcompact.org/ParticipantsAndStakeholders/index.html>).
- 11 See for instance: IIED, "Standards for Change – ISO 26000 and sustainable development", 2012 and 8Project, "CSR Expert Interview with Hans Kröder", 30 March 2012.
- 12 Except for the three instruments included in this comparison, the study looked at policy references to the UN Guiding Principles and ILO Conventions.
- 13 European Commission Directorate-General for Enterprise and Industry, "An Analysis of Policy References made by large EU Companies to Internationally Recognised CSR Guidelines and Principles", March 2013 (see [http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/guidelines-principles/index\\_en.htm](http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/guidelines-principles/index_en.htm)).
- 14 Non-OECD countries that adhere to the OECD Guidelines for MNEs are: Argentina, Brazil, Colombia, Costa Rica, Egypt, Jordan, Latvia, Lithuania, Morocco, Peru, Romania and Tunisia.
- 15 United Nations Global Compact website, "Participants and Stakeholders", Last update 23 October 2012 (see <http://www.unglobalcompact.org/ParticipantsAndStakeholders/index.html>) (accessed 3 January 2013).
- 16 United Nations Global Compact website, "About us – FAQ", last updated 18 January 2012 (see <http://www.unglobalcompact.org/aboutthegc/faq.html>) (accessed 3 January 2013).
- 17 European Commission, 'Communication from the Commission to the European Parliament, the Council, the

- European Economic and Social Committee and the Committee of the Regions: A Renewed EU Strategy 2011-14 for Corporate Social Responsibility', Brussels, 25 October 2011, pp. 6-7.
- 18 The following countries abstained from voting: Algeria, Australia, Austria, Bangladesh, Germany, Hungary, Iceland, Iran, New Zealand, Former Yugoslav Republic of Macedonia and Vietnam.
- 19 European Commission, 'Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A Renewed EU Strategy 2011-14 for Corporate Social Responsibility', Brussels, 25 October 2011, pp. 6-7.
- 20 United Nations Global Compact website, "About us – Government support, last updated 6 December 2011 (see [http://www.unglobalcompact.org/AboutTheGC/Government\\_Support.html](http://www.unglobalcompact.org/AboutTheGC/Government_Support.html)) (accessed 6 February 2013).
- 21 European Commission, 'Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A Renewed EU Strategy 2011-14 for Corporate Social Responsibility', Brussels, 25 October 2011, pp. 6-7.
- 22 OECD Watch website, "OECD Guidelines – NCP", no date, (see <http://oecdwatch.org/about-oecd/ncp>) (accessed 3 January 2013).
- 23 ISO, "Post Publication Organization, May 2010.
- 24 OECD Watch website, "OECD Guidelines – NCP", no date, (see <http://oecdwatch.org/about-oecd/ncp>) (accessed 3 January 2013).
- 25 BASESwiki website, "Global Compact Integrity Measures, United Nations", no date (see [http://baseswiki.org/en/Global\\_Compact\\_Integrity\\_Measures,\\_United\\_Nations](http://baseswiki.org/en/Global_Compact_Integrity_Measures,_United_Nations)) (accessed 3 January 2013).
- 26 Ibid.
- 27 Ibid.
- 28 Full link to the OECD Guidelines for Multinational Enterprises: <http://www.oecd.org/investment/guidelines-formultinationalenterprises/oecdguidelinesformultinationalenterprises.htm>
- 29 ISO website, "Store – Standards Catalogue", no date (see [http://www.iso.org/iso/catalogue\\_detail?csnumber=42546](http://www.iso.org/iso/catalogue_detail?csnumber=42546)) (accessed 28 December 2012).
- 30 Ethics at Work, "Prices of ISO 26000, October 2012", October 2012, (see [http://www.scribd.com/doc/51062761/2012-10-ISO-26000-prices?goback=gde\\_1813396\\_member\\_177545394](http://www.scribd.com/doc/51062761/2012-10-ISO-26000-prices?goback=gde_1813396_member_177545394)) (accessed 28 December 2012).
- 31 Full link to the ten principles of the United Nations Global Compact: <http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html>
- 32 International Labour Organization website, "Conventions and recommendations", no date, (see <http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang-en/index.htm>) (accessed 18 December 2012).
- 33 ISO, "ISO 26000 – Guidance on Social Responsibility", ISO, November 2010, pp. 32-33.
- 34 OECD, OECD Guidelines for Multinational Enterprises – 2011 Edition, OECD 2011, pp 35-39.
- 35 UN Global Compact website, "Global Compact Principle Five", last updated 14 August 2009 (see <http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/principle5.html>) (accessed 29 May 2013).
- 36 OECD Watch, "Calling for Corporate Accountability: A Guide to the 2011 Guidelines for Multinational Enterprises, due to be published in 2013.
- 37 OECD Watch website, "Case database", no date (see <http://oecdwatch.org/cases>).
- 38 OECD Watch, "Calling for Corporate Accountability: A Guide to the 2011 Guidelines for Multinational Enterprises, due to be published in 2013.
- 39 See for instance the complaint regarding PetroChina: <http://globalcompactcritics.blogspot.nl/2009/01/over-80-rganizations-ask-global-compact.html>
- 40 Various cases of misuse of ISO 26000 are collected on the following website: <http://www.26k-estimation.com/>. See section 'Misconceptions and misuse at [http://www.26k-estimation.com/html/misconceptions\\_and\\_misuse.html](http://www.26k-estimation.com/html/misconceptions_and_misuse.html).