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English version

Future of social responsibility

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European foreword

This CEN Workshop Agreement (CWA 17895:2022) has been developed in accordance with the CEN-CENELEC Guide 29 “CEN/CENELEC Workshop Agreements – A rapid prototyping to standardization” and with the relevant provisions of CEN/CENELEC Internal Regulations - Part 2. It was approved by a Workshop of representatives of interested parties on 2022-04-14, the constitution of which was supported by CEN following the public call for participation made on 2021-01-04. However, this CEN Workshop Agreement does not necessarily include all relevant stakeholders.

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Introduction

In 2020, CEN decided to adopt EN ISO 26000:2020 "Guidance on social responsibility" as a European standard. In that context, in January 2021, a CEN Workshop was proposed to share feedbacks on standardization needs in social responsibility and to analyse and describe the current and the foreseeable potential.

This CEN Workshop was opened to all organizations and EN ISO 26000:2020 stakeholders.

This document was prepared in 2021 and reflects the state of the subject in EU at that time.

1 Scope

This CEN Workshop Agreement proposes an analysis and a description of the current and the foreseeable future trends of social responsibility in order to identify potential standardisation needs.

2 Normative references

There are no normative references in this document.

3 Terms, definitions, abbreviations and acronyms

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <https://www.electropedia.org/>

CDP	Carbon Disclosure Project
CDSB	Climate Disclosure Standards Board
CEN	European Committee for Standardization
CSR	Corporate social responsibility
CSRD	Corporate Sustainability Reporting Directive
DIS	Draft International Standard
EFRAG	European Financial Reporting Advisory Group
ESG	Environmental, Social and Governance
FDIS	Final Draft International Standard
FSB	Financial Stability Board
GND	Green New Deal
GRI	Global Reporting Initiative
IETA	International Emissions Trading Association
IIRC	International Integrated Reporting Council
ILO	International Labour Organization
ISO	International Organization for Standardization
ISSB	International Sustainability Standards Board
MNE	Multinational Enterprises
NFRD	Non-Financial Reporting Directive
NSB	National standards body