

PURPOSE AND SCOPE

On 30 October 2024, IQNET published the 3rd edition of the International Specification SR 10 *Social Responsibility Management Systems. Requirements*. The newly published specification superseded the previous version of 2015.

SR 10 is a publicly available specification that defines the requirements of a social responsibility management system which shall be complied with to satisfy an organization's stakeholders. You can freely download the document [here](#).

SR 10 considers the principles and core subjects of the international standard ISO 26000 Guidance on social responsibility and is aligned with relevant UN and ILO Conventions. While principles and guidance are largely available, SR 10 provides a practical pathway on how to implement them and what actions to take to ensure continual improvement in their overall performance, culture, operations, and processes.

SR 10 addresses the core subjects covered by harmonized and/or national legislations and facilitates the development of a system to ensure continual compliance with such requirements.

SR 10 condenses the social responsibility principles and recommendations into a verifiable format, based on the harmonized structure and the PDCA cycle of continual improvement. It is easily integrated with (and compatible to) other management system standards.

SR 10 integrates all organization's stakeholders. Without being limited to employees or supplier chain, SR 10 includes requirements to satisfy owners and shareholders, employees, customers, users and consumers, product suppliers, service providers and partners, governments, public authorities and regulatory bodies, community, society and social organizations, environment, and competitors.

SR 10 can be applied by all organizations, regardless of their size, complexity, or business scope.

THE REVISION OBJECTIVES

SR 10 revision aimed to pursue a series of objectives, as follows:

Check for alignment with ISO Guide 82 (Guidelines for addressing sustainability in standards).

Clear correspondence and alignment with ISO Guide 82 guidelines were noticed, notably when:

- Using the same general reference, ISO 26000;
- Having a systemic approach as the baseline for the management system requirements, notably through adopting ISO's Harmonized Structure or High-Level Structure but also being supported by improvement cycles;
- Adopting a comprehensive risk-based approach to management;
- Promoting a wide stakeholders focus.

However, some gaps were also identified and supported changes introduced during the revision process.

Identify correspondence and contribution to United Nations' Sustainable Development Goals (UN SDGs).

Based on IQNET internal analysis on organizational and scheme contribution to pursuing UN SDGs, a correspondence matrix was included in SR 10 as an annex.

Reinforce SR 10 positioning, as a path for sustainable development.

SR 10 is a unique specification, clearly differentiating itself from other social responsibility standards and initiatives, through its certifiability, comprehensive set of sustainability-focused requirements, wide-range of stakeholders covered and versatility in being applied and integrated in the organizational systems of all types and sizes.

Inclusion of requirements related to new concerns, threats and opportunities.

The advent of a global movement within the conformity assessment industry, notably focused on ESG (Environment, Social Responsibility and Governance) disclosure criteria; the publication of new standards applicable to social responsibility management systems (such as PAS 24000) and the disseminated debate on global issues (e.g. climate change, diversity and inclusion, modern slavery, migrations, ...) supported a SC TAG analysis on the technical content of SR 10 and on issues/requirements to add.

PUBLIC CONSULTATION PROCEEDINGS AND OUTCOME

A public consultation on the proposed content for SR 10:2024 took place until September 30, 2024.

Users of the online submission tool had the possibility to comment on each clause of the specification using different tools, depending on the nature and scope of the comments:

All comments were addressed and, when accepted, supported further changes into the content of the SR10 specification.

CHANGES TO SR 10: 2024 SOCIAL RESPONSIBILITY MANAGEMENT SYSTEMS REQUIREMENTS

GENERAL ASPECTS

Some changes are of a general nature and impacted the entire Specification. These include:

- Changing the document type, from “Standard” to “Specification” so as to better differentiate from the publications of standardization bodies and be more in line with a document supporting a proprietary certification scheme owned by IQNET Association.
- Reducing the focus on “social responsibility” so as to better demonstrate SR 10 positioning towards “Sustainable Development” and alignment with ISO Guide 82.
- Modernizing terminology and wording, eliminating typos and clarifying the meaning of sentences and/or requirements.

SPECIFIC CONTENT CHANGES

Some changes are of a specific nature and address new or revised content. These include:

Clause	Description of the change
2. Normative and other references	Update normative references to include new standards (e.g. related to environment, occupational health and safety, governance, social responsibility and sustainability areas, as well for other, notably related to non-financial reporting standards).
3. Terms and Definitions	Inclusion of new definitions related to ‘Impact Materiality’ and “Climate Change”, as well as revised definitions for “Organization” and “Sustainability”.
4. Context of the organization	Not limiting but giving examples of internal and external issues to be considered by the organization when conducting a context analysis.
4.1 Understanding the organization and its context	Alignment with the ISO standards’ amendment on climate action changes.
4.2 Understanding the needs and expectations of stakeholders (interested parties)	Alignment with the ISO standards’ amendment on climate action changes.
4.5. Social Responsibility obligations	A new clause to accommodate the identification and compliance with legal requirements (see also changes to 6.4).
5.2 Social Responsibility Policy	Clarifying that, although the global scope of the Specification is wider (see 1) the requirement is for the establishment of a “Social Responsibility” Policy.
6. Planning	Adding additional supporting criteria for the identification of issues relevant to the management system, an evaluation of its relevance and materiality.
6.2 Identification and evaluation of issues	Inclusion of a note on sources of information for better understanding of what can be used for the identification and evaluation of issues.
6.3 Objectives and planning to achieve them	Inclusion of a note on the “precautionary approach” promoted by ISO Guide 82.
6.4 Planning of Changes	Previously “Legal and Other Requirements” which was relocated (see also changes to 4.5), allowing to include requirements applicable to when the organization addresses changes to its management system.
8. Operation and Stakeholders	Better alignment with ISO 26000 with respect to the grounds for discrimination.

Clause	Description of the change
8.3.1 Non-discrimination, diversity and inclusion	Including a reference to the mechanisms relevant to support an effective diversity and inclusion focus.
8.3.2 Right to privacy	Inclusion of 'Data protection' with respect to employees' personal data.
8.3.3 Forced Labour and child labour	Clarifying the need for special attention to forced labour includes subcontractors and labour providers as well. Adding of a requirement related to the identification, evaluation (and action on) of modern slavery risks.
8.3.4 Health and Safety	Clarifying requirements applicable to "Fire safety" related infrastructure and equipment, as well as including new requirements to be applied to worker accommodations, and to the testing and inspection of infrastructure and equipment.
8.3.10 Respect for employee dignity	Clarifying that actions against human dignity include mental or physical coercion or abuse of any kind.
8.4.6 Quality and safety of goods and services	Inclusion of sustainability among the criteria for goods and services.
8.5.2 Execution and performance of contracts	Inclusion of sustainability among the criteria for selecting suppliers.
8.6.2	Clarifying the types of improper interference in the political arena.
8.8.1 Prevention of pollution, climate change and efficient use of resources	Further develop the content of the clause to include requirements related to sustainable consumption and climate change.
9. Performance evaluation	A new clause on complaint handling and on the existence of a grievance mechanism accessible to workers and external parties.
9.3 Grievance Mechanism	
Annex A Guidance and recommendations	Updating references to standards and other Specifications for which SR 10 compatibility is noted.
A.0 General	
A.5. Communication and report	Clarification that SR 10 management system implementation supports ESG and sustainability information reporting.
Annex B International reference documents	Updating with new UN declarations/conventions, reviewing references to ILO conventions.

Clause	Description of the change
Annex C	Updating correspondence due to introduction of new SR 10 clauses.
C1 correspondence with ISO26000	
C2 Correspondence with UN SDGs	New annex to include a description of SR 10 correspondence and contribution to UN SDGs.

CERTIFICATION AND TRANSITION TO SR 10:2024

Organizations already certified or seeking certification to SR 10 by a Licensed Partner (list of Licensed Partners can be found [here](#)) are expected to contact their Certification Body (SR 10 Licensed Partner) and confirm the specific details for their transition process and/or reference for certification.

The general expectations related to the application to SR 10:2024 or transition from SR 10:2015 to SR 10:2024 are provided hereafter.

SR 10 Licensed Partners can start providing certification services based on the 2024 version from **1 March 2025**.

ARRANGEMENTS FOR CERTIFIED CLIENTS

The organizations certified by IQNet Ltd SR 10 Licensed Partners in compliance with SR 10:2015 have a time frame of three (3) years from the issue of the 3rd edition to accomplish the transition from SR 10:2015 to SR 10:2024. The transition period shall end at **31 October 2027**.

For the organizations which are currently certified according to SR 10:2015, the assessments for transition should take place during the regular surveillance or renewal audit conducted, at the latest before **31 October 2027**.

After 31 October 2025, it is strongly recommended that due renewal audits are conducted based on SR 10:2024.

It is best practice to complete the transition no later than three (3) months prior the 31 October 2027. This will allow the timely completion of the post-audit certification requirements (closure of any non-conformities, technical review and certification decision) and avoid a period without a valid certificate.

Under special conditions (e.g. where the assessment for transition cannot be completed during a regular audit or under client request), a special audit shall be contracted by the certified organization, scheduled before **31 October 2027**.

Where the transition is successfully completed during a regular surveillance audit, the new SR 10 certificates shall have the same validity as the existing ones, referencing SR 10:2024.

The audit teams shall verify the effective implementation of the new requirements. Before the assessment for the transition to the new reference specification, it is necessary that all the SR 10:2024 requirements are implemented. The organizations shall ensure adequate evidence that the requirements of SR 10:2024 are understood and implemented at all levels, including a complete internal audit and management review planned and conducted.

ARRANGEMENTS FOR NEW CLIENTS

After 31 October 2025, all initial certification shall be conducted in compliance with SR 10:2024. Obtaining certification to SR 10:2015 shall no longer be possible.

END OF THE TRANSITION PERIOD

According to the established transition period, no certificate against SR10:2015 shall be valid after **31 October 2027** (any existing certification based on SR10:2015 shall expire or be withdrawn).